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PUBLICATION

124

NIGERIA YEAR BOOK 1973

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1972 CALENDAR 1972

JANUARY		FEBRUARY		MARCH		APRIL	
Sun	30 2 9 16 23	Sun	- 6 13 20 27	Sun	- 5 12 19 26	Sun	10 2 9 16 23
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(P.O. Box 139)



General Yakubu Gowon



Nigeria's Armorial Bearing

THE coat of Arms has an eagle mounted on a black shield bisected by two silver wavy bands. Two white chargers support the shield. Its base is a wreath of coctus spectabilis flower.

THE BLACK SHIELD represents our fertile soil.

The SILVER BANDS, the rivers of Niger and Benue which water the country.

THE COCTUS SPECTABILIS is a wild colourful flower which grows in Nigeria.

THE EAGLE stands for strength and the chargers are a symbol of dignity.

THE WREATH OF COCTUS spectabilis is cast in our national colours of white and green; our motto is Unity and Faith.

Nigeria's Flag

THE design for the National Flag of the Federal Republic of Nigeria /which most commended itself to the Council of Ministers from the designs received in the National Flag Competition was submitted by Taiwo Akinkunmi, then a Nigerian student at the Norwood Technical College Knights Hill West Norwood, London S.E. 27 who won the competition.

The Flag is divided vertically into three equal parts. The central part is white and the two outer parts are green. The green of the flag represents Nigeria's vast agricultural wealth and the white represents unity and peace.



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INTRODUCTION

The Nigeria Year Book 1973 is the 22nd in the series prepared and extensively revised each year to keep your encyclopedia up to date and authoritative.

The Year Book does not claim to be comprehensive; for instance, it does not attempt to cover Nigeria's participation in world affairs. The factual and statistical information it contains is compiled from official and other authoritative sources, and while most sections of the book relate to Nigeria as a whole, facts and figures for the twelve states of the Federation are also given separately where these are available.

Special in-depth reports in this publication include, 1. Economic and Statistical Review, 2. The Indigenisation Decree, 3. The All — Africa Games, 4. Income Tax in Nigeria, 5. Nigeria's Decimal Currency, and 6. Public Health.

In the Index, the reader is not only told where to find the information he seeks, but he is also guided to other related articles in the book.

We are proud to present this 1973 edition of an important annual.

Editorial work was completed on December 1, 1972.

Ag. Editor.

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THE COUNTRY AND ITS GEOGRAPHY

The Federal Republic of Nigeria is the largest single geographic unit along the West Coast of Africa and occupies a position where the Western parts of the African continent meet the equatorial Africa. Lying between latitude 4°20' and 14°00' north and longitudes 2°20' and 14°30'. Nigeria's area of over 356,669 square miles is entirely within the tropical zone extending northward from the coastline for over 650 miles. Its population of over 55 million is by far the largest in Africa.

The total area is made up as follows:

North-Western State	65,004 sq miles
North-Central State	26,949 sq miles
Kano State	16,630 sq miles
North-Eastern State	120,854 sq miles
Benue-Plateau State	41,844 " "
Kwara State	28,672 " "
Lagos State	5,747 " "
Mid-Western State	15,344 " "
Western State	29,100 " "
East-Central State	8,746 " "
South-Eastern State	13,730 " "
Rivers State	7,008 " "

Nigeria is bounded on the north by the Federal Republic of Niger, on the west by Dahomey and on the east by the Federal Republic of Cameroun and by Chad. The Atlantic Ocean, known variously along the West Coast as the Gulf of Guinea, the Bight of Benin and the Bight of Biafra washes the coastline for some 500 miles.

Rivers and Lakes

The rivers, creeks and lake systems of Nigeria provide cheap and extensive network of internal waterways for communication, irrigation and fisheries development. The most important of the rivers is the Niger with its tributary, the Benue.

The Niger, the third longest river of Africa, rises in the mountains to the north-east of Sierra Leone, and for the first two-thirds of its great length of 2,600 miles flows through other countries. It enters Nigeria from the west and then runs in a south-easterly direction till it receives the waters of its principal tributary, the Benue, at Lokoja about 340 miles from the sea. From there it flows due south to the delta, dividing into numerous interlacing channels to empty itself into the Gulf of Guinea. The Benue, which has its source in the Republic of Cameroun, flows

in a south-westerly direction to its junction with the Niger, receiving on its course the waters of the Katsina Ala and Gongola rivers. The other main tributaries of the Niger within Nigeria are the Sokoto, Kaduna and Anambra rivers.

A lake with an area of 483 square miles has been created on the River Niger by the Construction of the Kainji hydro-electric dam some 69 miles north of Jebba. This dam which is also being used to control the flow of flood water on the Niger has now made the river navigable throughout the year from the Escravos lighthouse to Naimey in the Niger Republic, a distance of over 1,000 miles.

The second great drainage system of Nigeria is that which flows north and east from the central plateau into the Yobe river, which eventually loses itself in Lake Chad.

Along the coast there are too many rivers to mention individually but the following are the most important system: the Ogun river in the west, flowing into Lagos lagoon and creating those calm waters from which early visitors landed and which are now the busy port of Lagos; the Benue river from which the first produce of Nigeria was exported to Europe in the Middle Ages and on which now stands the modern port of Sapele; the Escravos, Forcados, Sombreiro and Bonny river systems, the last providing an outlet to the sea at Port Harcourt; and the Cross river system with the Opobo and Kwa rivers.

Underground Water

Apart from the rivers, underground water has become an essential source of supply for domestic, industrial and agricultural purposes in Nigeria.

The northern parts of Nigeria, covering about one-third of the total area of the country, are short of water during the long dry season. Even in the south where water supply is generally more favourable some areas, notably in Onitsha, Owerri and Benin provinces are usually short of water. To meet the demand for water in these areas extensive use is made of the underground water system for domestic, industrial and agricultural needs of the areas.

Underground water is obtained through wells, bore-holes and natural ground fissures. There are over 17,000 wells and 200 bore-holes in the northern parts of the country and over 5,000 bore-holes and open wells in the southern half of the country.

The wells and bore-holes which are sometimes up to 900 feet deep serve the smaller towns and villages not yet provided with pipe-borne water and yield adequate water for domestic uses and for cattle.

Geology

The greater part of Nigeria's arch formation is made of crystalline rocks. Although younger rocks (sedimentary or volcanic) are exposed in many parts of the country, the Basement rocks underlie these at varying depths. These crystalline rocks include those carrying minerals, such as tinstone, columbite and gold; they also give rise to characteristic landforms such as the rounded domes or bare rock (inselbergs) which are found not only in the different Basement areas of Nigeria but also in other parts of tropical Africa where similar rocks are exposed.

The sedimentary rocks are comparatively young. The earliest sedimentary formation in Nigeria were deposited in the Lower Cretaceous period. The Cretaceous rocks lie in the valleys of the Niger, Benue, Cross and Gongola rivers, and underlie newer formation in the north-east and extreme north-west of Nigeria and along the coastal margins. The sedimentary formations include the coal and lignite deposits, limestones and clays. The landforms (particularly the hill forms) developed on them are markedly different from those of the crystalline. Basement rocks, and the crossing of the crystalline — sedimentary boundary zone is frequently apparent on the ground, even to the traveler with little or no geological knowledge, by a transition from inselbergs to low flat-topped hills.

In some areas, however, the boundary cannot be so readily identified, geological processes having reached a late stage where wide plains of little diversity cut across crystalline and sedimentary rocks equally and without distinction.

Volcanic rocks are found in the centre and eastern parts of the country, while lava flows over large areas, have been subjected to be cut across them, or even as in the case of the Jos Plateau, for such plains to be further directed to leave remnants standing as flat-topped hills similar in appearance to those characteristic of some of the sedimentary areas.

At other wide areas of the country, no exposures of fresh rock are apparent.

Geologically therefore, Nigeria has the following breakdown:

The Basement Complex: About one-half of Nigeria is underlain by unfossiliferous rocks, which are at least 1,500 million years old and which form three large areas in the north, east and west. Originally they lay at great depths in the earth's crust and were altered by heat and pressure, so that they are now represented by granites, gneisses, migmatites, amphibolites and meta-sediments. Gold is associated with amphibolites and schists while the metasediments include deposits of marble and

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graphite. The granites and gneisses are quarried for railway ballast and concrete aggregate.

Two groups of granites invade the Basement Complex, known as the 'Older' and 'Younger' granites. The 'Older' granites form smooth, domed hills and in places contain small deposits of tin-stone and columbite-tantalite. The 'Younger' granites appear as rugged hills and are the source rocks of the valuable tin and columbite deposits of the Jos Plateau.

The Cretaceous Sediments: Early in Cretaceous times (about 120 million years ago), the land sank gradually and the sea advanced through a broad tract of country, in which the valleys of the River Niger, Benue and Gongola now lie. This resulted in the deposit over the basement complex of a thick series of sediments, which consist mainly of shales and sandstones, with some limestones. At Nkalagu and Odomoke in Ogoja Province, the Lower Cretaceous limestones, are sufficiently thick and extensive to form the basis of a cement industry. The lead and zinc ores of the Abakaliki and Ishiagu areas are also associated with these rocks.

During late Cretaceous times, the seas receded and the important coal seams of the Enugu area were laid down in swamps and lagoons.

The Tertiary Sediments: About 60 million years ago the sea advanced once more and a thick sequence of shales and sandstones was deposited in a belt of country stretching from beyond Lagos to Calabar and also in parts of Sokoto Province. These were later covered by beds of sand and clay, which in Benue, Owerri and Onitsha Provinces, contain seams of lignite.

In the later part of the Tertiary period, prolonged erosion caused smooth land surfaces (peneplains) on which thick layers of laterite were formed. In north-eastern Nigeria, down-warping produced a widebasin in which deposits of clays and sands, known as the Chad formation, continued until about a million years ago. Similar sediments in Sokoto and the Niger Delta may belong in part to the same period.

During Tertiary times volcanic activity was wide-spread and massive cones and lava flows resulted in the north-eastern and the Jos Plateau areas of the country.

Minerals

Nigeria is potentially rich in mineral resources among which are Petroleum oil, Limestones, Coal, Tin, columbite, Gold and Silver, lead-zinc, gypsum, glass sands, clays, asbestos, graphite, iron ore, stone, zircon. While the deposits of some of these minerals have been fairly determined, further surveys are necessary to locate and assess the reserves of others.

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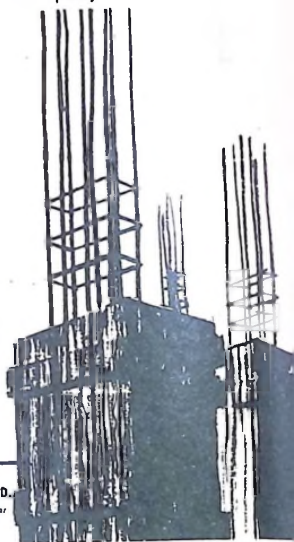
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Minerals in Nigeria are the property of the State and the prospecting or mining of any minerals is governed by the Minerals Act (Cap. 121) and Decree No. 51 of 1969 together with the regulations made thereunder. Geological surveys are conducted by the Geological Survey Division of the Ministry of Mines and Power and include the proving of additional reserves of known mineral occurrences. Outside technical aid programmes are also useful in mineral prospecting and will be increasingly used.

Minerals may only be mined under the terms of a mining lease, after a prospecting right has been obtained from the Ministry of Mines and Power.

The Mines Division controls a mines school at Jos, which provides technical training for members of the public to a level where they will be acceptable as mine managers for operations of the kind normally conducted in the Plateau minesfield. An ore-dressing mill attached to the mines school provides instruction in ore dressing, acts as an institution for mineral research, and provides facilities for small miners to clean their ores.

Drilling units for both alluvial and underground sampling and prospecting are available from the Mines Division.

There are two principal bodies representing mining interests on the minesfield. They are the Association of African Miners, 32, Lonsdale Street, Jos, and the Nigerian Chamber of Mines P.O. Box 454, Jos.

Limestone

Extensive deposits of limestone throughout the country have resulted in the establishment of six cement factories based on these deposits.

The factories are: Calabar in the South-Eastern State; Ewekoro in the Western State; Lagos Cement Works; Sokoto in the North-Western State; Nkalagu in the East Central State; and Ukpilla in the Mid-Western State. The output from these factories has caused a big drop in the import of cement in spite of the steep rise in cement consumption in recent years. Exploration is at present being carried out in the Bauchi Plateau region of the country to determine the extent of the limestone deposit in the area with a view to establishing another factory.

Petroleum Oil and Gas

Large deposits of crude petroleum have been discovered in Nigeria both on land and off shore and the export of crude oil yielded £99 million or 88 per cent of Nigeria's export earnings in 1969. Nigeria ranks as the 13th largest oil producer in the world and the third in Africa.

The story of oil dates back to 1937 when the first search for it began. The first showing of oil was first announced in 1953 and the first export of crude oil was made in 1958.

Since then several oil fields have been discovered in the Delta area of the southern parts of the country and on the off-shore. There are up to August 1970, nine companies prospecting for oil in the country. These are: Nigeria Agip Oil Company Limited, Gulf Oil Company (Nigeria) Limited; Mobil Producing Nigeria; Phillips Oil Company (Nigeria) Limited; Safrap (Nigeria) Limited; Shell-BP Petroleum Development Company of Nigeria Limited; Genneco Oil Company of Nigeria; Delta Oil Company; Union Oil Nigeria.

A £10.5 million refinery has been built at Elesha-Elome, in the River State, to process 1.9 million tons of crude oil for local consumption and for export. A recent survey of the refined petroleum requirements of the country has also shown that another refinery will be needed soon.

Gas has also been found in Nigeria in commercial quantity either on its own or in association with oil. At present the greater part of the gas is burnt as there is no local demand to absorb the output. A number of industries in Port Harcourt are gas-powered. Another important consumer of Nigerian gas is the Afam power station.

Tin and Columbite

Tin and columbite still form the principal metalliferous mineral exported from Nigeria. Main deposits of tin occur in the Plateau, Bauchi, Zaria, Kano and Benue Provinces of Northern Nigeria while there is a small deposit in Oyo Province. With the lifting of restrictions on tin production and export there has been an increase in the export of this mineral.

Prior to 1961 all tin ore produced in Nigeria was exported for smelting. Ore refining in the country began in 1961 and today practically all tin exports from the country are in the form of refined tin metal of 99.9 per cent grade. Refined tin exports in 1968 totalled 11,280 tons value at £13.7 million. Nigeria is a member of the International Tin Council.

Columbite occurs in the younger granites of the Plateau from where the greatest proportion of the world's present production of the ore comes. The mineral is used for the production of ferro-niobium alloy used in the manufacture of special steels for gas turbine engines and nuclear reactors.

Iron Ore

Iron ore has been smelted in Nigeria on a very small scale to provide simple tools for the farmer, hunter, warrior and for domestic

use. Large deposits of ores with an average iron content of 50 per cent and 40 per cent have been discovered at Agbaja, near the confluence of the Niger and the Benue, and at the vicinity of Enugu. Reserves of these ores are estimated at 30 million tons and 45 million tons respectively. Plans are being worked out for the establishment of an iron and steel industry in the country to utilize these resources.

Lead Zinc

The Nigerian lead-zinc deposits extend discontinuously for about 350 miles in a narrow belt in Ishiagu and Bende in the East Central State and also in Bauchi Province in the North-Eastern State. The most important deposits are found in Abakaliki in the East Central State.

Considerable interest has been shown by commercial concerns in the possibility of exploiting the deposits at Abakaliki, but the necessary capital has not been forth-coming. As an incentive to miners, the Federal Government has declared the mining of lead-zinc by underground method a pioneer industry. This provides for any pioneer mining company generous tax-free holidays.

Gold

Gold is available in Nigeria although it is not found in appreciable quantity. Small amounts have been recovered from stream-beds in many parts of the country. Formerly the most important producing areas were in Niger, Zaria and Sokoto Provinces, but the major part of the output now comes from Ilesha and Oyo areas. Gold output in 1968 was 214 fine oz.

Marble

The export of marble from Nigeria began a few years ago. The main source of supply is in the Lokoja areas of the Kwara State. A factory has been established in Lagos for the dressing of marble before export. Marble shipment in 1967 was about 1,200 tons valued at £36,000.

Stone

This is found in most parts of the country and it is extensively used in the country for building purposes, road and rail ballast, dam foundations and harbour works.

Zircon

Reasonable quantities of this mineral are widely distributed throughout the rivers and streams of Nigeria; the mineral has also been extracted as a by-product of the tin mining in Jos, in the Benue-Plateau State.



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Aluminium corrugated sheets

Aluminium curtain walls

Aluminium windows — sliding, pivoted and projected

Aluminium doors — sliding and wing

Aluminium bridge railings and road signs

Aluminium vehicle bodies

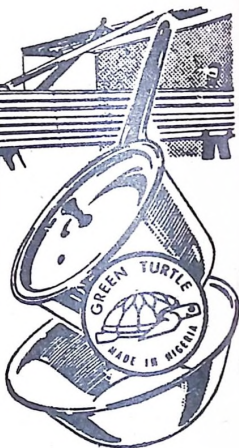
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Coal

Nigeria is the only country in West Africa producing coal. Until the beginning of the civil war the coal output was sufficient to meet all local demand with a reasonable quantity for export. The main coal mines are at Enugu in the East Central State but a new mine has been opened in Okabba in Kwara State.

The Nigerian Coal Corporation, a government statutory body, is responsible for the mining and distribution of coal. The main consumers are the Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Ports Authority, cement companies, and firms operating river fleets.

Nigeria's coal reserves are estimated at about 240 million tons. Recent experiments have shown that coke can be produced from Enugu coals.

Consideration has been given to the establishment of a chemical industry based on coal or lignite. It has been recorded that carbonisation tests have revealed a high yield of tars and oils. Further research may open up other prospects in the plastics and chemical industries.

Lignite is found extensively in Nigeria, but it is not yet being mined. Deposits which offer most promise for development are those occurring on both sides of the River Niger between Okpanam in Benin Province and Nnewi in Onitsha Province. Drilling has indicated reserves of 70 million tons in Benin.

CLIMATE

Temperature

The mean maximum temperature is about 87° Fahrenheit in the coastal belt and about 94° in the north, with a normal decrease of about 4° per thousand feet of altitude. Maximum temperatures are highest from February to April in the south and from March to June, in the north. They are lowest in July and August over most of the country. The seasonal change of maximum temperatures is much greater in the north than in the south.

The mean minimum temperature is about 72° Fahrenheit over most of southern Nigeria, but falls to 66° in the north. The normal decrease with latitude is between 1° and 2° per thousand feet. In the south, minimum temperatures are generally highest in March and April and lowest in August, but the seasonal variation is small. In the north, minimum temperatures are highest in April and May when they are often over 75° and lowest in December and January when they are frequently below 56°.

The mean daily range of temperature is therefore high in the north where it averages 25° , and is considerably higher in the dry season, but low in the south, where it is usually not more than 15° .

Rainfall

Rainfall is heavy in the south, averaging about 70 inches a year on the western end of the coast and increasing to about 170 inches along the eastern section of the coast. The rainfall decreases fairly sharply inland, and is around 50 inches over most of central Nigeria, falling to 20 inches in the extreme north.

In the south-west there is a principal rainy season in May, June, and July and a secondary rainy season in the second half of September and October. This changes in the south-east to a single rainy season from May to October. Inland the rainy seasons gradually change into a single season from May to October. This period further shortens to June-September in the extreme north.

It is usual to have some rain in all months near the coast, but in the north the dry season is normally one of complete drought.

In some years, the rainfall may differ very widely from the normal conditions outlined above.

Humidity

Near the coast the maximum relative humidity is between 95% and 100% throughout the year and usually decreases to a minimum of between 70% and 80% in the afternoon. Seasonal variation is slight, but periods of a few days of very low humidity may occur in January and February.

Northwards from the coast the relative humidity decreases steadily and changes abruptly with the seasons depending on whether the locality is under the influence of the moist south-westerly wind or the dry north-easterly wind. Thus at Minna in the North-Western State, relative humidity is about 90% at dawn from May to October, falling to 70% in the afternoon; while from December to March, it is 45% at dawn, falling to 30% in the afternoon. Further north at Kano the humid season lasts from June to October with relative humidity at 90% at dawn and 60% in the afternoon; and in the dry season from November to April relative humidity averages 35% at dawn and 12% in the afternoon.

Cloud

In the south the sky is mainly cloudy from April to October and only partly cloudy in other months. Cloud is usually greatest in the morning, decreasing somewhat in the afternoon and decreasing further at night.

In the north, the cloudy season is from June to September, but the cloud is very broken. There are only small amounts of cloud in the other months. Cloudiness is normally greatest in the late morning and afternoon, decreasing at night and in the early morning.

Vegetation

The vegetation of Nigeria can be readily divided into two main and easily recognisable sections, the high forest zone and the Savannah. For detailed descriptive purposes these two zones can be further subdivided into the mangrove or swamp and rain forests, and the grassland and scrub forests.

To many people who have not visited West Africa, Nigeria is a land of vast primeval, dense and eerie tropical rain forest. This is very far from the truth as only one-sixth of the local area lies in the high forest zone, the rest being open savannah grasslands. Moreover, the greater part of the high forest zone is honey-combed with farms and villages so that today comparatively little remains in any degree intact. Practically none of these is 'virgin' or untouched by the hand of man except for the majority of swamp forests in which conditions are too harsh for farming. Even now some of these swamps have been opened up through oil exploration.

The Swamp Forests

The southernmost part of Nigeria is made up of Swamp Forests which can be divided into two sections — a seaward or salt-water belt and a landward or fresh-water belt. The salt-water swamps cover the area affected by the ebb and flow of the tides and reach their greatest extent in the delta of the Niger and round the estuaries of Benin, Imo and Calabar rivers.

This region contains little firm lands, but a maze of islands intersected by innumerable creeks and rivers.

The characteristic vegetation of the Salt-water Swamps is the mangrove tree, which in its several varieties covers the whole region which is very rich in coconut palms.

The fresh-water swamps lie north of the salt-water swamps and away from the influence of the tidal water.

A characteristic plant of this region is the raffia-palm which is tapped for palm-wine. Brooms and brushes are manufactured from this palm while the stem furnishes poles for local building and leaves for thatching houses.

The Rain Forests

The Rain Forests lie to the north of the Swamp Forests, forming a belt of some 80 miles in depth, and have an average of 75-100 inches of rain annually.

In the Mid-Western State, this area covers the Delta Province and the southern parts of Benin. In the Western State, it covers Ondo, Ijebu-Ode and Abeokuta Provinces. It also covers all of Owerri and Onitsha in the East Central State and Calabar in the South-Eastern State.

The vegetation here is of the normal equatorial forest. Many of the trees are high, some standing at about 120 feet in height and about 4 feet in diameter. The most important tree of the Nigerian rain belt is the palm tree which has been one of the country's most valuable assets and the source of palm-oil and palm-kernels.

The rain forests provide the valuable economic timber species, notable amongst which are the African Mahogany or Lagos-walnut (*Khaya invorensis*), the closely related Benin Mahogany (*K. grandifolia*), the Scented Sapele-wood (*Entandrophragma Cylindricum*) as well as others belonging to the same genus, Iroko (*Chlorophora excelsa*), African Walnut (*Lovoa klaineana*), Guarea and Scented Guarea (*Guarea thompsonii* and *G. cedrata*), (*Opepe Sarcocephalus diderrichii*), *A. Gossweilerodendron balsamiferum*) and the most popular export wood of all, Obeche (*Triplechiton scleroxylon*), besides a score of others. The Nigerian rain-forest belt is also rich in latex-producing rubber trees, coconut, and cocoa trees.

Over the greater part of the Rain Forest belt, yam and cassava are the main food crops. Other food crops of varying significance are plantain, maize, coco-yam and, of course, fruits and vegetables. North of the Rain Forest lies the areas which have been variously described as semi-deciduous or highland rain forest which forms a transitional zone between the Rain Forests and the Savannah.

The deciduous forest has about 50-90 inches annual rainfall and fewer trees than the rain forest. This region is particularly suited to large scale farming, and in more favourable spots, to the production of cotton and cotton.

Savannah

North of the deciduous forest lies the Savannah and the thorn scrub. This is a region of wide grasslands dotted with trees of which the baobab is characteristic.

The Savannah area covers about 309,000 of the 356,669 square miles of the country. Here the tree vegetation varies in accordance with the rainfall. They are usually stunted and twisted in appearance and with hard corky bark to reduce evaporation. Valuable fruit trees found in this area are the Shea-butter tree (*Butyrospermum parkii*) from which Shea-butter is obtained and the West African Locust bean (*Parkia oliveri*).

The Savannah zone provides excellent grassland for cattle rearing and the bulk of the country's cattle, sheep and goats comes from this area.

The Scrub Region

Above the Savannah, towards the extreme north of the country, lies the Scrub Region with an annual rainfall of about 25 to 35 inches.

The vegetation in this area consists of dwarfed bushes. The land is excellent for the cultivation of groundnut, which is one of the major export crops of Nigeria, and grains and legumes.

Forestry

Nigeria is one of the world's most important producers of tropical timbers. Exports have steadily grown since the beginning of the century; and the local consumption is increasing at a fast rate.

The Nigerian High Forest Reserves, about 7,300 square miles, are owned by the State Governments or Local Authorities and are administered by the State Governments. Most of these reserves are either under exploitation, or have been leased to timber concessionaries, who hold exclusive felling rights. There is also a large area (about 26,000 square miles) of Savannah Forest Reserves in which usable but scattered quantities of timber occur. In addition to these, there are vast areas of forest land outside the Reserves in which large quantities of timber are available and which are not under as strict controls as the Reserves. About 50 per cent of the total volume of timber produced in the country is obtained from the less controlled areas.

The bulk of Nigeria's timber is still exported as logs, with only about 14 per cent (1963) exported as sawn timber.

Nigeria's forests are remarkable in containing a very large variety of timber tree species. Of the more than 600 tree species in those forests, over 100 are usable even though less than 30 — the so-called commercial species — have been introduced to the world market.



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Felling of trees in the reserves is regulated and controlled and the trees are replanted or regenerate naturally. Trees outside the reserves are usually not replaced after felling but are allowed to regenerate naturally.

A wide range of Nigerian timber species have been proved to be suitable for all purposes. There are, for example, timbers as light as Balsa — *Hildegardia*; some extremely heavy — Ekki; some as white as Sycamore — *Funtumia*; some as black as soot — Ebony; some crimson red — Camwood; some as silky as Polar Birch — *Celtis*; some as durable as iron — Erun, Ekki; some with a very fragrant smell — Scented *Guarea*, and others with a rather pungent smell — *Cylicodiscus*.

Some of these trees are more than 200 feet high with a clear bole length of 100 feet or more. Trees of more than eight feet diameter are not uncommon.

Tree distribution ranges from Saltwater — Mangrove, to dry Savannah — Dry Zone Mahogany. Among these species are found timbers used in pharmacy and timbers used for boat and ship-building; timbers for railway sleepers and for valuable carvings; timbers for charcoal, and timbers for marine application; timbers suitable for pulp and pulp products, and timbers for matches and sports goods, etc.

In fact, it can be modestly claimed that at least one Nigerian timber is available for every conceivable use to which timber is put.

Although Nigeria's timber species are exported mainly as logs, considerable quantities are converted locally into sawn timber and veneer for export.

Timber conversion is a very old industry in Nigeria. About 80 mills are in operation in the country although only about a dozen of these are involved in timber conversion for export. One of the biggest saw mills in Nigeria — and indeed in the world — is the African Timber and Plywood Company at Sapele in the Mid-western State. Another plywood company, the Nigeria Wood-Industries Limited, has recently been established in Epe, Lagos State, to manufacture plywood and veneer.

Forest Research

The Federal Department of Forest Research, with its head quarters at Ibadan, Western State, is responsible for the preparation of working plans for the management of Nigerian forests. Although each State government is free to set up its forest research organisation, no such body has so far been established.

The work of the Department may be summarised into two broad heads, namely, research to support the forest production and research to support timber utilization. The former includes research in the fields of silviculture, forest botany, plant physiology, soil survey, and plant pathology. The timber utilization unit, with its own research laboratory, undertakes research in saw-milling, wood anatomy, timber mechanics (for investigating strength properties of timber, including moisture content), seasoning, timber preservation and the workability of Nigerian timbers.

The Department of Forest Research has also established a School of Forestry which serves the whole country.

Timber Species

It is impossible to list here all the species of Nigeria timber with potential commercial value. The better known of the species mentioned, however, be divided into five categories. These are:—

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Mahogany and Similar Timber

Gedu-nohor, Black and Scented Guareas, Benin Mahogany, Lagos Mahogany, Omu, Sapele and Utile.

Medium/hard Utility Timbers

Abura, Afara, African Walnut or Nigerian Golden Walnut, Agba, Albizia, Celtis, Canarium, Damellia, Doka, Holoptelea, Idigbo or Black Afara, Makors, Mansonia, Odoko, Brown/Yellow Sterculia.

Strong and Heavy Timber

Afzelia, Anogeissus, Ayan, Dahoma (Agboin or Ekhimi), Danta, Ekki or Red Ironwood, Iroko, Essia or Owewe, Missanda or Erun or Tali, Okan, Opepe and Pterocarpus.

Luxury Timber

Afromesia, Berlinia, Camwood or African Padauk, Cordia or Omo, Diospyros, Ebony and Lolagbola or Tchitola.

Fauna

Nigeria's forest life can be grouped into vegetational zones although several different kinds of animals accommodate themselves to wide variations of habitats. Birds are plentiful everywhere, but the larger mammals are not as prolific as in East Africa.

Big game fish are found in the waters off the coast including baracuda sailfish, tarpon and shark and the many rivers have several varieties of fish for the keen angler. Fishing, as a hobby, is free in both inland and coastal waters. The two big inland waters are the Lake Chad north-east of the country and the Kainji Lake on River Niger, created by the construction of the Kainji hydro-electric dam. There are many rivers in the country for fresh water fishing.

For the ornithologist, Nigeria has an extensive variety of birdlife. There is also an almost inexhaustible area of exploration in the forests and bush for the entomologists in search of butterflies, moths, beetles and other forms of insect life.

Measures have been taken to establish game reserves where Nigerian animals can multiply and flourish. The first of these game reserves — The Yankari Game Reserve — in the North-Eastern State, covers an area of 720 square miles. Species in the Reserve include elephant, antelope, bushbuck, lion, cheetah, leopard, hartebeast, hippopotamus, gazelle, waterbuck, warthog, monkeys, reptiles and a wide range of bird life.

The Universities of Ibadan and Ife have established zoos and now have a sizeable number of Nigerian wildlife. The zoos are open to the public.



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Creeks and Mangroves

Amphibious vertebrates like the toad, frogs, river turtles, crocodiles, hippopotamus, water snakes and other marine and lagoon animals can be found in the Creeks and Mangrove areas of Nigeria. Crabs like the sand-crabs, ghost-crabs, hermit-crabs and the hairy mangrove crabs are also found in these areas. The fauna of these areas include different types of shore-birds which depend on sea animals for their food. These sea-birds are generally of the wader types which have long legs for paddling in the edge of the waves, and long bills for probing the sand or mud for their prey. Examples of these are the common sand-pipers and the whimbrels.

Rain Forest

Tree and ground dwelling animals can easily be found in the Nigerian Rain Forest. Among such animals are the monkeys, chimpanzees, antelopes, Leopards and elephants. Others include rodents like rats, and squirrels, while geckoes, chameleons, and fruitbats also belong to this area. Reptiles here include monitor-lizard and different types of snakes. Among the ants of the rain forest are the army-ants which are very ferocious and nomadic in nature, and often organize themselves into marching columns for hunting expeditions.

The birds of the Nigerian rain forest include the crested guinea fowls, hawks, ground horn-bills, green fruit pigeons, West African touraco, the African grey-parrot and the wood-owls.

The Savannah

The Savannah areas of Nigeria abound in grass eaters, runners, hoppers, and such types of animals. Large herbivores, mainly ungulates and small rodents like rats, squirrels and hares occur in great numbers and varieties.

The Savannah ungulates include the desert hyenas, hunting-dogs, bush cows, antelopes, horses, camels, lions, leopards and gazelles. This area also abounds different types of monkeys, cows, goats, rams and sheep.

The Savannah invertebrates include the spiders, scorpions, grass-hoppers and termites.

Among the Savannah birds in Nigeria are the seed and insect eaters like the grey horn-bills, the cattle egret, common vulture, West African black kite, common bush fowls, owls, wood peckers, pied crows, West African crowned cranes, parrots, weaver birds and the ostrich.

POSTAL RATES AND CHARGES

I. POSTAGE RATES

Particulars in Imperial / £ s d System		Particulars in Metric / Decimal System	
Class of Mails	Postage Rate	Class of Mails	
Letters:		Letters:	
Up to one ounce	6d	Up to 20 grammes	
Subsequent ounce or part thereof	3d	Subsequent 20g. or part thereof	
Aerogrammes (Air Letter Forms) each	6d	Aerogrammes (Air Letter Forms) each	
Postcards, each	4d	Postcards, each	
Printed Papers, News Papers and Book Packets:		Printed Papers, News Papers and Book Packets:	
First 2 ounces	3d	First 50 grammes	
Second 2 ounces	2d	Second 50 grammes	
Subsequent 2 ounces or part thereof	1d	Subsequent 50 grammes or part thereof	
Registration Fee:	2/-	Registration Fee:	
Express Delivery Fee (per item)	4/-	Express Delivery Fee (per item)	
Parcels:		Parcels:	
Up to 2 lbs	3/-	Up to 1 kilogramme	
Over 2 lbs but not exceeding 4lbs	4/-	Over 1kg but not exceeding 2kg	
" 4 lbs " " " 7 lbs	5/6d	" 2kg " " " 3kg	
" 7 lbs " " " 11 lbs	7/-	" 3kg " " " 5kg	
" 11 lbs " " " 15 lbs	8/-	" 5kg " " " 7kg	
" 15 lbs " " " 18 lbs	9/6d	" 7kg " " " 8kg	
" 18 lbs " " " 22 lbs	10/-	" 8kg " " " 10kg	

2. REMITTANCE CHARGES

£ s d Currency		Decimal Currency	
Category	Charge	Category	Charge
Postal Order Poundage :		Postal Order Poundage :	
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1/6d — 5/-	3½d	15k — 50k	
6/- — 21/-	5d	60k — N2.10	
40/- denominations	10d	N4.00 denominations	
60/-	11d	N6.00	
80/-	1/½d	N8.00	
100/-	1/3d	N10.00	
Money Order Commission :		Money Order Commission :	
Up to £5	1/10½d	Up to N10.00	
Over £5 but not exceeding £10	2/10d	Over N10.00 but not exceeding N20.00	
" £10 " " " £20	3/1½d	" N20.00 " " " N40.00	
" £20 " " " £30	4/1d	" N40.00 " " " N60.00	
" £30 " " " £40	5/-	" N60.00 " " " N80.00	
" £40 " " " £50	6/3d	" N80.00 " " " N100.00	

DATA ON POPULATION

The most recent census was that conducted from November 5th—8th, 1963 and the Tables below show the distribution and density of population within the various administrative units within the Federation.

STATE	Population	Area in Sq. Mile	Persons Per Sq. Mile
BENUE-PLATEAU	4,009,408	41,844	95
EAST CENTRAL	7,469,000	8,746	711
KANO	5,774,842	16,630	347
KWARA	2,406,265	28,672	82
LAGOS	1,433,567	5,747	251
MID-WESTERN	2,535,839	15,344	168
NORTH-CENTRAL	4,098,305	26,949	158
NORTH-EASTERN	7,815,443	120,854	78
NORTH-WESTERN	5,733,296	65,004	88
RIVERS	1,544,314	7,008	233
SOUTH-EASTERN	4,626,317	13,730	263
WESTERN	9,487,526	29,100	239

POPULATION BY STATES AND DIVISIONS

STATES & DIVISIONS	POPULATION
BENUE-PLATEAU STATE	1963
AKWANGA DIVISION	177,859
GBOKO	441,308
JOS	457,758
KATSINA-ALA DIVISION	430,770
LAFIA DIVISION	289,659
LANGTANG DIVISION	241,092
MAKURDI DIVISION	371,743
NASARAWA DIVISION	324,517
OTURKPO	497,953
PANKSHIN DIVISION	276,459
SHENDAM	214,280
WUKARI	285,546

POPULATION BY STATES AND DIVISIONS

STATES & DIVISIONS	POPULATION
EAST CENTRAL STATE	1963
ABA DIVISION	541,968
ABAKALIKI DIVISION	627,589
AFIKPO DIVISION	376,139
AWGU DIVISION	212,805
AWKA "	694,396
BENDE "	427,867
OKIGWI "	743,832
ONITSHA "	797,386
ORLU "	665,665
OWERRI "	901,016
NSUKKA "	689,353
UDI "	549,543
 KANO STATE	
GUMEL "	263,733
HADEIJA "	552,713
KANO EMIRATE	4,747,065
KAZAURE "	211,331
 KWARA STATE	
BORGU DIVISION	106,991
IGALA DIVISION	684,880
IGBIRRA "	325,273
ILORIN "	901,416
KABBA "	180,037
KOTON KARFE (KWARA) DIVISION	89,953
LAFIAGI "	110,815
 LAGOS STATE	
BADAGRY DIVISION	122,159
EPE "	130,396
IKEJA "	525,767
IKORODU "	—
LAGOS TERRITORY	665,246

POPULATION BY STATES AND DIVISIONS

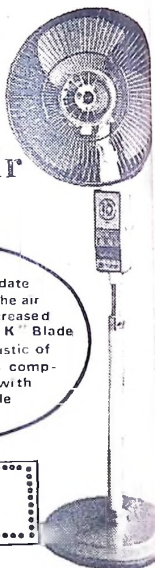
STATES & DIVISIONS	POPULATION
	1963
MID - WESTERN STATE	
ABOH DIVISION	178,154
AKOKO-EDO DIVISION	112,186
ASABA DIVISION	180,144
EASTERN BENIN DIVISION	177,417
EASTERN URHOB	171,901
ETSAKO DIVISION	135,135
IKA DIVISION	135,854
ISHAN DIVISION	270,903
ISOKO	134,157
OWAN	90,857
WARRI	145,060
WESTERN BENIN	252,490
WESTERN IJAW DIVISION	231,746
WESTERN URHOB	319,835
NORTH CENTRAL STATE	
JEMA'A DIVISION	220,300
KADUNA TOWNSHIP	149,910
KATSINA DIVISION	2,545,005
ZARIA DIVISION	1,183,090
NORTH EASTERN STATE	
ADAMAWA DIVISION	703,365
BAUCHI	895,412
BEDDE DIVISION	94,343
BIU	270,810
BORNU	1,971,870
DIKWA DIVISION	295,274
GOMBE	841,217
GWOZA DIVISION	69,580
KATAGUM	739,700
MURI	599,270
NUMAN	282,655
POTISKUM DIVISION	221,256
ADAMAWA	808,691

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POPULATION BY STATES AND DIVISIONS

STATE DIVISIONS	POPULATION
	1963
NORTH WESTERN STATE	141,124
ABUJA INCL. LAPAI (EMIR)	293,986
ARGUNGU DIVISION	437,246
BIDA DIVISION	458,396
KONTAGORA DIVISION	361,761
MINNA DIVISION	847,765
GWANDU DIVISION	3,193,019
SOKOTO DIVISION	
RIVERS STATE	
AHOADA DIVISION	506,576
BRASS	309,715
DEGEMA	400,741
OGONI	231,513
PORT HAR COURT DIVISION	95,768
SOUTH EASTERN STATE	
ABAK DIVISION	355,724
CALABAR	267,015
EKET	765,162
ENYONG	271,673
IKOM DIVISION	69,797
IKOT EKPENE DIVISION	440,082
OBUBRA	241,706
OGOJA	287,302
OPOBO DIVISION	405,191
UYO	518,939
WESTERN STATE	
EGBA DIVISION	629,565
EGBADO	345,321
EKITI DIVISION	1,418,114
IBADAN DIVISION	1,258,625
IFE DIVISION	515,194
IJEBU DIVISION	240,355
IJEBU-REMO DIVISION	155,725
ILESHA	481,720
OKITIPUPA DIVISION	275,709
ONDO DIVISION	536,375
OSHUN	2,068,022
OWO	497,478
OYO	885,323

The next census will be held in November 1973. The former Chief Justice of the Federation, Sir Adetokunbo Ademola is, the Chairman of the National Census Board.

The board would be composed of the permanent secretaries of the Ministries of Economic Development and Reconstruction and Internal Affairs, a representative from each of the twelve states, and four representatives of the military and the police.

The Universities would be represented by three members and NISER by one member while the users will be represented by three members.

The Chief Statistician who would be the Chief Census Officer would be an ex - officio member of the board.



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CITIES AND TOWNS

LAGOS: The Federal capital, covers an area of about 27 square miles which include the islands of Lagos, Victoria and Iddo and the adjacent areas of Ebute Metta, Yaba, Surulere and Apapa on the mainland. The population is over 700,000.

From the low lying mudbank which it was at the time of its founding, Lagos has developed rapidly in recent times, and has justly been called the fastest growing city in Africa. The vast number of new buildings under construction is but one sign of the urgent vitality which the visitor will notice as he passes through the streets of Lagos. The flow of people and traffic is ceaseless. There is a multitude of shops, stores, banks; petrol stations never seem to have an idle moment. This is repeated, in varying degrees in some of the other main towns.

KANO: Capital of Kano State, with its big international airport, is situated on Africa's crossroads, just as it had been in the past. For centuries the large market in the city was the commercial centre of the Western Sudan, and the destination and starting point of the great caravans which traversed West Africa in all directions. Today, Kano is a vital industrial centre, where the old and the new stand side by side in fascinating contrast.

SOKOTO: Capital of the North-Western State was founded by Sultan Bello during the life time of his father Shehu Usman Dan Fodio and is the home of the Sultan, "Sarkin Musulmi" spiritual head of all moslems in what is known as the Western Sudan. Sokoto is another educational and commercial centre of the Northern States. It has a direct internal air connection with Kano and Gusau.

ILORIN: A town with predominantly moslem population of about 209,000 is the capital of Kwara State. The town has a thriving industry in matches manufacture and sugar industry. Local inhabitants engage in cloth weaving and pottery making.

KADUNA: Capital of the North-Central State is a major industrial centre. It is also one of the largest towns in the country and has an airport and railway station. It was the original capital of Northern States, a beautifully designed administrative town which is fast growing into a major industrial centre.

ENUGU: In the South of the country is a coal mining town and has the largest coal field in tropical Africa. And as the capital of the East Central

State it is a beautiful, well developed town with modern offices and residential buildings as well as good roads.

PORT HARCOURT: Is the capital of the Rivers State and is the second largest port in the country. Its importance has increased both as a port and industrial town since the establishment of an oil industry there. It has an oil refinery which was built at a cost of 8 million pounds.

CALABAR: Is a town rich in culture. Both singers and dancers from the town have won acclaim in art festivals throughout the country. Apart from her rich cultural heritage, Calabar is a rapidly developing industrial town. It has a bright industrial future as the capital of the South-Eastern State. The town has a port and an airport.

MAIDUGURI: Is the capital of the North-Eastern State. With a population of 139,000 it has grown up to become the premier town of Borno.

The town has fairly good road connections with other parts of the Northern States, and it is a growing commercial centre serving a wide area as the only main market and administrative centre.

IBADAN: Is the capital of the Western State with a population of over a million, is Nigeria's leading university town, and the largest indigenous African town.

It is located in the heart of the cocoa producing area of the Western State of Nigeria. It is 88 miles to Lagos by road and 120 miles by rail. The fact that it is linked to all parts of the Western State by road accounts for the dominant position in distributive trade.

Its growing industries include the large Nigeria Tobacco Company factory, the Nigeria Plastics Factory and the Coca Cola factory.

ONITSHA: In the East Central State is popular for its market which is by far the largest and most modern in Nigeria. The market with a total of over 3,000 stalls was built in 1955 at a cost of about £530,000 and occupies a site of fifteen acres.

The market attracts traders from all parts of the country because of the low prices of its commodities and the wide range of goods on sale. The Market was destroyed during the Nigerian civil war, and it is now being constructed.

BADAGRY: In Lagos State was founded in the eighteenth century by Popo refugees who had been forced into the creek by the Fons of Dalmey. Badagry has direct contact by road with Lagos and the rest of the

country. It is a small coastal town located on the north bank of the main lagoon.

It was favourably located to handle the trade in slaves which during its first hundred years of existence dominated all other economic activities in the town and environs.

BAUCHI: In the North-Eastern State has a pleasant climate. It is a seat of learning with a magnificent Teacher Training College which helps to provide the much needed training staff for the schools in the state. Bauchi is also the pioneer Rural Education Centre of the State. The supply of electricity coupled with the Bornu Railway Extension which passes through the town makes it a fast developing commercial and industrial centre.

ZARIA: In the North-Central State is the seat of education for the Northern States, the Ahmadu Bello University and other institutions of higher learning are located there. Apart from education, Zaria is an ancient town famous for its chimney factories which extract seeds from cotton buds. It is also situated at the junction of railway lines that run to Nguru and Kaura Namoda.

OGBOMOSHO: An important market centre in the Western State with a population of over 139,000 is the second largest town in the Western State. It is 70 miles from Ibadan.

IFE: In the Western State has always been regarded as the spiritual capital of the Yoruba people. It is world famous for art treasures and more recently for the new university that was built there.

ABEOKUTA: In the Western State provides some of the best tourist attractions in the country. The best known of which are the Olumo Rocks and native cloth dyers.

ABA: Before the war, was not only a major town in the East Central State but also one of its most rapidly developing industrial centres.

BIDA: In the North-Western State is very important for its skills. No one knows for certain how the technique of glass manufacturing was brought to Bida. The cottage industries of the Emirate are famous all over Nigeria. They include glass, beads and bangles, hat and mat-making, brasswork, rope-making, embroidery and dyeing and beads-polishing. The Emir of Bida is a first class chief. He was one of the fourteen flag bearers who were given their flags of office by Shehu Usman Dan Fodio.

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DISTRICT OFFICES

District Offices	Addresses
AKURE	86 Broad Street Opposite Ministry of Works and Transport AKURE, Western State
BENIN-CITY	25 Lagos Street P.O. Box 1031, BENIN-CITY Mid-Western State
IBADAN	Cocoa House P.O. Box 5086 IBADAN, Western State
LAGOS	41/43 Yakubu Gowon Street c/o P.M.B. 12123 LAGOS
KANO	1B Yakubu Gowon Road P.O. Box 100 KANO.

BANK BRANCHES

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AKURE	50 Bourdillon Road AKURE Western State.
BADAGRY	Awhanjogh Quarters Marina BADAGRY Lagos State.
BENIN-CITY	28 Akpakpava Road P.M.B. 1031 BENIN-CITY Mid-Western State.
EDE	Agbongbe Street EDE Western State.
ENUGU	7 Ogui Road ENUGU East Central State.
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IJEBU-ODE	1 Ibadan Road IJEBU-ODE Western State.
IJERO	5 Market Road IJERO-EKITI.
IKARE	Ilepa Street P.O. Box 58 IKARE, Western State.
IKERRE	Oke Audu Odo Oja IKERRE, Western State.
IKOLE	Opposite Afin Elekole P.O. Box 5 IKOLE Western State.
IKORODU	12 Ayangbunrin Road IKORODU Lagos State P.M.B. 1004
ILARO	Ago Isaga Onola Quarters P.O. Box 62 ILARO Western State.
ILESHA	Opposite Owa's Palace Roundabout ILESHA Western State.
ILORIN	10 Jebba Road ILORIN Kwara State.
IWO	Motor Park IWO Western State.
JOS	1 Queen Elizabeth Way JOS Benue Plateau.
KABBA	Ilorin Road KABBA Kwara State.
KADUNA	Broadcasting Road P.O. Box 2088 KADUNA North-Central State.
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MAIDUGURI	15 Ahmadu Bello Way, P.O. Box 295, MAIDUGURI, North-Eastern State.
OGBOMOSHO	Tackie Square, OGBOMOSHO, Western State.
OKENE	Orietesu Quarters, Idoji Street, OKENE, Kwara State.

Branches	Addresses	Pages
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ONDO	Igele Otunba Street ONDO Western State.	47
OSHOGBO	169 Station Road OSHOGBO Western State	1042
OTURKPO	95/C7 Federal Road	—
OWO	Oke Oja Square P.O. Box 6 OWO Western State	35
OYO	Owode Street, OYO, Western State	75
PORT-HAR-	42 Ikwerre Road, P.M.B. 5083,	629
COURT	PORT-HARCOURT, Rivers State	510
SAPELE	Block 12 Plot 5 Market Road, SAPELE Mid-Western State	57
SHAGAMU	Akariibo Street, SHAGAMU Western State	14
SHAKI	Adabo Market, P.O. Box 64 SHAKI Western State	—
WARRI	31 Warri-Sapele Road, WARRI, Mid-Western State	93
ZARIA	18 Main Street, P.O. Box 115, ZARIA North-Central State	2125
		101, 247
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OTURKPO: The divisional headquarter of the Idomas, lies south of Makurdi. It is situated on the main railway line from the East to North and the West. Modern amenities at present available include a post secondary school, and a General Hospital. Electricity became available in 1964.

KONTAGORA: In the North-Western State was founded late during the Fulani wars by Umaru Nagwamatse, a slave raiding adventurer of a Sultan of Sokoto, and was the first ruler there. It was during the reign of Umaru's son, Ibrahim, that the British captured the town.

Game of great variety, including elephants and lions roam the forest and unpopulated savannah south of Kontagora, and a family of antelopes or waterbucks is not an uncommon sight.

WARRI: Was founded towards the end of the fifteenth century when the ousted Benin prince (named Ginuwa) and his followers settled in a place later known as Ode Itsekiri or Big Warri, a few miles from the present town. The emigrants met an aboriginal people, a branch of the Yorubas, with whom they intermarried, forming a new tribe which speaks a dialect of Yoruba, modified by Benin influence and known as Itsekiri. It has for long been a centre of trade and the administrative headquarters of the Warri division. At present Warri's main importance is as a port serving not only the Delta Province but large areas along the River Niger and Benue and even the Republic of Cameroun through Gabon.

JEBBA: Is also rapidly becoming an industrial centre. Just before the first bridge at Jebba, on a hillside, lies the paper mill. Jebba bridge although built in the early part of this century remains one of the great engineering feats of present day Nigeria. A ride over the two bridges gives a wonderful sight of the River Niger and its surrounding.

PATEGI: Annually there is a festival held at Pategi in Kwara State known as Pategi Regatta. It is an interesting festival combining fishing and swimming competitions. The regatta has become very popular and is an occasion for presenting the latest local fashions and colourful dresses. The regatta has been watched in the past by many distinguished personalities both from within and outside the country.

ARGUNGU: In the North Western State is 63 miles south of Sokoto. Annually there is a fishing and cultural festival which provides a giant tourist attraction. The fishing show which is the climax of the week-long festival is one of Nigeria's oldest surviving festivals. Other interesting

ing events are Kabanci displays, wild duck catching, agricultural fair, cultural exhibition, Kaburu traditional instruments, and traditional wrestling and boxing.

LOKOJA: Is about 395 miles north East of Lagos. It is situated at the confluence of the two large Nigerian rivers, the Niger and Benue. It is an impressive site to see where the two rivers meet with the different colouring of their waters. The town offers historical materials that should be of interest to tourists.

KAINJI: Offers one of the best tourist attractions in Nigeria. Its £85 million dam is one of the largest in the world. With a height of about 235 feet and an approximate length of five miles, the dam sits like a mountain range across the River Niger south of the Kainji Island.

SAPELE: One of the leading inland ports in Nigeria is situated at the confluence of the Ethiope and Jamieson Rivers. It has a deep waterway into the sea and is navigable by ocean-going steamers.

Sapele, apart from being an important port, is well known for its timber industry and plantation estates. The African Timber and Plywood Company has a sawmill and plywood factory which is one of the biggest establishments of its kind in the world, and whose products are equally universally acknowledged. Among the plantation estates are the Pamol Limited, Sapele Rubber Estate and Thomas Rubber Estate. Other industries include Omimi Shoe industry and Omimi Plastic and Chemicals Limited.

Educational, tele-communications, catering and lodging facilities are available. There are about six grammar schools, two trade schools and a host of primary schools. There is a post office and the town is accessible by water and by land. There are supermarkets and other stores along the main streets.

BENIN CITY: The capital of the Midwestern State has a population of 100,694 (1963 Census). It is about 73 miles inland from the mouth of the Benue River which flows into the Gulf of Guinea, 194 miles by road to Lagos, and accessible from all parts of the State by a network of roads.

Educational, medical, transport, telecommunications, lodging and catering facilities are available. There is a university, the University of Benin. There are more than a dozen secondary schools; a teacher-training college, a host of primary schools; rubber, timber, steel, printing and furniture industries; over half a dozen commercial banks, a branch of the Central Bank of Nigeria, a Government Specialist Hospital, the

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University of Benin Teaching Hospital, a number of other hospitals (some private-owned), ample hotel and motel services and accommodation.

Historically, Benin the heart of the ancient Benin Empire is a centre of arts and culture. Benin brassworks, carvings and terra cottas enjoy world-wide reputation. There is a museum, a crafts shop and an arts and crafts school in the city.

JOS: The cosmopolitan state capital 4,250 feet above sea level was the former Plateau Provincial Headquarters which started as a camp for the transportation of tin and as a corruption of wayside market of "Guash".

A planned town with several well-kept gardens Jos is also a railway terminus and has a busy airport. It is connected by road to major Nigerian towns and has an automatic telephone exchange and adequate postal, banking and medical facilities. There are also reliable electricity and pipe-borne water supplies, fire and bus services.

A wide choice of hotels and recreational spots is available. Hill Station, Plateau Catering Rest House, Herwa Hotels; the Zoo and Museum, Plateau Club, Havana Nite Club. The cool climate and hospitable atmosphere make night life simply enchanting.

MAKURDI: The former Benue Provincial Headquarters is now a Divisional Headquarter. A boat yard adjoins the famous rail-road Bridge over River Benue built in 1932. It has an airport and good postal, banking and catering facilities. Electricity and pipe-borne water and a large General Hospital are some amenities provided. A college of Science and Technology is near completion. Several colleges are situated there.

IJEBU-ODE: In the Western State is about 43 miles from Ibadan the state capital, and 65 miles from Lagos, the Federal Capital.

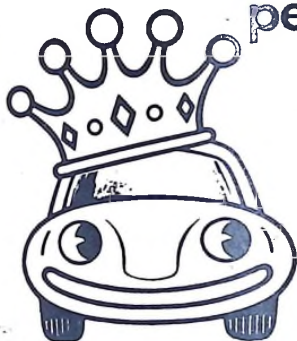
Its growing industries include the Odutola Industries Limited, the Runsewe (Motor Parts) Stores and the numerous produce units in the town.

It is the chief city of the Ijebus — a major ethnic group in the Western State.

Its many educational Institutions, including a Comprehensive High School, makes the town an important learning centre apart from the state capital Ibadan.

The founding fathers of the town are direct descendants of Oduduwa — the father of the Yorubas.

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THE REPUBLIC OF NIGERIA

General Survey of the Government

The provisions of a written constitution under which Nigeria gained her independence provided for a federal system of government, a Governor General, a Federal Parliament and three Regional Governments. When Nigeria became a Republic in October 1, 1963, the Governor-General was replaced by a President, elected for a five-year term through an electoral college of members of the Senate and House Representatives.

There had been a number of different constitutions in Nigeria since Lagos was first occupied in 1861, but it was not until the Niger Coast Protectorate came into being in 1893 that there was any real government.

The Royal Niger Company, which took over the administration of the Niger and Benue valleys was superseded in 1900 by the protectorate of Northern Nigeria, and at the same time the Protectorate of Southern Nigeria took the place of the Niger Coast protectorate. In 1906 the Colony and Protectorate of Lagos became part of Southern Nigeria. In 1914, the Northern and Southern Protectorates were amalgamated and Lord Lugard became the first Governor-General of Nigeria. From then until 1922 there was a Nigerian Council and a Lagos Legislative Council, these were merged in the Legislative Council of 1923, and a separate Town Council was set up for Lagos.

The Legislative Council did not legislate for the Northern Provinces until a new constitution was introduced in 1946, which provided for a central legislature for the whole of Nigeria and three regional Houses of Assembly one for each group of Provinces, having advisory powers only in regard to impending legislation.

The next constitution, which came into effect in 1952, afforded increased regional autonomy and extended to Nigerians a fuller share in shaping policy and in the direction of executive government action.

The desire for greater regional autonomy and the need for a more precise definition of functions as between the Centre and the Regions made it apparent that yet another constitution was required and conferences were held in London in 1953 and in Lagos in 1954 under the chairmanship of the Secretary of State for the Colonies.

As a result of these conferences a new constitution which is the basis of the present one came into force on 1st October 1954, Nigeria became a Federation consisting of five component parts; the Northern, Eastern and Western Regions, the Federal territory of Lagos and the quasi-Federal territory of the Southern Cameroons now part of the Republic of Cameroun.

At a further conference held in London in 1957, arrangements were completed to enable the Western and Eastern Regions to become self-governing later in the same year. It was also then decided that a second chamber to be known as the House of Chiefs should be set up in the Eastern Region (the legislatures in the North and West were already bicameral) and that after the dissolution of the House of Representatives towards the end of 1959, there should be two legislative houses of the Federation, the House of Representatives was to be enlarged to consist of three hundred and twenty members elected on the basis of one member for approximately each hundred-thousand of the population.

In September and October, 1958, the Constitutional Conference resumed once more in London where it was agreed that the Northern region should become self-governing in March, 1959. Her Majesty's Government also agreed that if a resolution was passed by the Federal Parliament early in 1960 asking for independence Her Majesty's Government would agree to that resolution and would introduce legislation to enable the country become independent on the 1st October, 1960.

Elections to the new House of Representatives were held in December 1959. At the first meeting of the Federal Legislature in January, 1960, both Houses unanimously passed the resolution calling for independence referred to above. Her Majesty's Government in pursuance of the undertaking previously given, introduced the required Bill in Parliament. The Nigerian (Constitution) Order in Council, 1960, was passed on 12th September, 1960, and Nigeria became an independent and sovereign nation with effect from that date.

Under the 1960 constitution, upheld in the Republican Constitution, there was an "exclusive list" whereby the Federal Government retained power in a number of fields including external affairs, aviation, broadcasting, census, maritime shipping, mines and minerals, defence, Posts and Telegraphs, trunk roads and railways; and a "concurrent list" of matters falling within the provinces of both the Federal and Regional Governments. All other subjects were the sole responsibility of Regional Governments. Federal Law was superior in case of dispute.

Federal Government

Under this constitution the Government consisted of a Council of Ministers presided over by the Prime Minister, a Senate or Upper House and a House of Representatives. Executive powers were vested in the Council of Ministers and legislative powers in the Senate and the House of Representatives.

The Prime Minister was appointed by the President as being the person most likely to command the support of the majority of the members of the House of Representatives.

The Council of Ministers, over which the Prime Minister presided, comprised members nominated by him from the Senate or the House of Representatives.

The Senate or Upper House consisted of 13 members from each Region, four special members, four members from the Federal Territory of Lagos and those members of the Council of Ministers who were members of the House of Representatives.

The House of Representatives comprised 312 members elected from single member constituencies by simple majority vote on the basis of universal adult suffrage except in the Northern Region where only adult males were enfranchised. The 312 constituencies were (1964) distributed as follows: North 167, East 70, West 57, Mid-Wdst 14, and Lagos 4.

Regional Government

The Regions had similar constitutions, each with a Governor, and with executive power in the hands of an Executive Council presided over by a Premier and legislative power vested in a House of Chiefs, or Upper House and two Houses of Assembly.

Military Government

On 16th January, 1966, the Armed Forces, following a coup d'etat, suspended the office of President, the Prime Minister and Parliament and vested legislative and executive powers in the Federal Military Government comprising a Supreme Military Council and a Federal Executive Council.

The Federal Military Government decreed the setting up of a military government in each of the regions, which were responsible to the Federal Military Government. This decree also suspended the offices of Regional Governors, Premiers, and Executive Council but provided, in general, for the continuance in office of the Judiciary, the Civil Service, the Nigeria Police Force and the Special Constabulary, Local Government and Native Authority Police were placed under the control of the Inspector-General of Police. The Council of ministers was also suspended on 16th January but the Ministries somewhat reorganised continued to function under their respective Permanent Secretaries.

Following the January 1966 coup, the late Major-General Johnson-Aguji-Ironsi assumed command as Supreme Commander of the Armed

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Forces of Nigeria. He was succeeded, on August 1, 1967 by General Yakubu Gowon.

On 17th March, 1967, the Government issued the Constitution (Suppression and Modification) Decree 1967. This decree replaced former Constitutional Decrees which had been in force since promulgation, 17th January, 1966 and provided for the vesting of all legislative and executive powers in a Supreme Military Council. It also provided for the abolition of the post of Supreme Commander of the Armed Forces and re-styling of the Head of the Federal Military Government as Chairman of the Supreme Military Council.

On 27th May, the Supreme Military Council issued a decree which created 12 states out of the four existing Regions.

Three days later, on May 31st, 1967 Emeka Ojukwu announced that the territory comprising the former Eastern Region had decided to secede from the Federation. He named his dream empire "Biafra". As a result of this event, civil war broke out.

After 30 agonising months the battle for unity was won on 12 January, 1970. Ojukwu fled to the Ivory Coast and the leaders of the former secessionist regime called a halt to the fighting and agreed to renounce secession and accept the new 12-state structure of the country.

Summary

In the first Republic (1963-66), the President was Head of the State, and Parliament comprised the Presidency, the Senate (Upper House) and the House of Representatives (Lower House).

Executive power was vested in the Prime Minister and his Cabinet—all of whom were members of, and responsible to Parliament. Each of the four Regions had a bicameral legislature: a House of Chiefs (Upper House) and a House of Assembly (Lower House). The Premiers were the Chief Executives in the Regions, while Regional Governors were the ceremonial Heads.

In the second Republic, the administration is vested in the Federal Military Government consisting of the following two major organs: (i) The Supreme Military Council and (ii) The Federal Executive Council consisting of both Armed Forces Personnel and civilians. The Head of the Federal Military Government and Commander-in-Chief of the Armed Forces, General Yakubu Gowon, is the Chairman of both Councils.

Civilian members of the Council are allocated departmental responsibilities.

The Supreme Military Council comprises:

- Head of the Federal Military Government and Commander-in-Chief of the Armed Forces
- Chief of Staff, Supreme Headquarters
- Chief of Staff, Nigerian Armed Forces
- Head of the Nigerian Navy
- Head of the Nigerian Air Force
- Minister for East Central States
- Minister for Western Western States
- Minister for Mid-Western States
- Minister for Lagos State
- Minister for North Western States
- Minister for North Central States
- Minister for Kano State
- Minister for North Eastern States
- Minister for Benue-Plateau States
- Minister for Kwara State
- Minister for South Eastern States
- Inspector-General of Police
- Deputy Inspector-General of Police

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ECONOMIC AND STATISTICAL REVIEW

This is the survey of the economy prepared by the Central Planning Office, Ministry of Economic Development and Reconstruction. In this survey the emphasis is directed more towards the future than a commentary on the past.

Gross Domestic Product

A tentative forecast has been made of the gross domestic product for 1971/72 in this survey of the economy. A high degree of uncertainty surrounds the forecast—uncertainty engendered on three counts.

- (i) the nature of the national accounts itself where the official figure published by the Federal Office of Statistics is an amalgam of "best guesses" rather than a record of actual production and is thus subject to rather wide margins of error.
- (ii) the timing of official figures with the year 1966/67 as the last year for which firm figures are available. Provisional estimates have been made for 1967/68 and 1968/69 by the Federal Office of Statistics, and a partial picture is available up to 1969/70. The Central Planning Office, recognising the importance of G.D.P. as an indicator of the overall performance of the economy continuously makes provisional estimates of this statistic and has done so for 1969/70 and 1970/71, on which this forecast for 1972/71 is based.
- (iii) the distortions caused by the civil war which has caused a break in most time series.

From the foregoing the conjectural nature of the forecasts is apparent: the historical data is weak; such as exists now refers to a period more than two years past; and the past contains a great discontinuity.

Table 1 shows the relevant figures for G.D.P. at factor cost in constant 1962/63 prices.

The table indicates that an 11% rate of growth in Gross Domestic Product is expected for the year 1971/72. While this growth rate represents a substantial improvement over what was expected in the National Development Plan it is important to realise where the growth has occurred. Table 2 shows the changes in 1971/72 over 1970/71 and also the contribution to the overall rate of growth.

It is fairly clear where the major part of the growth has originated, i.e. the petroleum sector which showed a growth of 33% in 1971/72 over 1970/71. It is important to understand that as long as the petroleum

TABLE I
GROSS DOMESTIC PRODUCT AT FACTOR COST (1962/63 PRICES)
£ MILLION

	1966/67	1967/68*	1968/69*	1969/70*	1970/71	1971/72
1. Agriculture, Livestock Forestry and Fishing...	863.3	679.0	678.0	756.4	865	935
2. Mining and Quarrying	115.8	56.7	69.8	947.7	296.2	391
3. Manufacturing and Craft	108.3	92.1	112.1	137.1	161.9	181
4. Electricity and Water Supply	10.1	7.8	8.9	10.2	11.3	12.4
5. Building and Construc- tion	81.3	63.7	57.3	61.0	96.0	101
6. Distribution	202.4	160.3	164.1	205.8	235.0	241
7. Transport and Commu- nication	65.0	56.0	61.1	63.0	74.5	79
8. General Government ...	51.1	46.0	68.1	15.10	125.0	130
9. Education	55.1	44.7	48.2	52.0	54.0	57
10. Health	12.5	9.2	10.1	13.8	15.0	16
11. Other Services	41.4	34.4	38.8	44.9	48.0	51
TOTAL	1606.3	1249.9	1315.6	1606.9	1981.9	2201

TABLE 2 COMPOSITION OF GROWTH

	Change in Sector Over 1970/71 £m	Contribution Overall Growth
Agriculture	40	2.0
Oil	93	4.7
Manufacturing	20	1.0
Building and Construction	14	0.7
Others	52	2.6
TOTAL	219	11.0

* Excluding the three Eastern States, with the exception of oil figure

sector represents such a substantial proportion of G.D.P. and is growing rapidly, overall growth rates must be substantial. The position with regard to agriculture is by no means clear and it is perhaps as well to set out clearly the assumption upon which the estimate is made. The results of the rural economic survey of 1969/70 are now available—covering the whole of the Northern, Western, Lagos and Midwestern States and the South Eastern and Rivers States in part. The returns sug-

remarkable increases in both acreage and yields in agriculture, leading to a 14% increase in the value added of agriculture at constant 1962/63 prices. For 1970/71 the rural economic survey is not complete. An examination of the working papers, which are available for nine of the twelve states (excluding North Western, Kwara and North Central States) suggests in general a fall in production over 1969/70 in the non Eastern States of about 2.5%. For the three eastern states the level of production of the four major crops—yams, cassava, cocoyam and maize is about £78 million compared with £105 million for the yearly average 1963/64—1966/67. For 1971/72 it is assumed that the three eastern states' total agricultural production is roughly back in line with the average pre-war figure of approximately £140 million in 1962/63 prices. For the rest of the country it is assumed that production is about 2.5% above the 1970/71 level.

Manufacturing and crafts are expected to rise by 12.5% with the manufacturing sector growing by 14%. This represents a slowing down in the rate of growth of this sector from the previous high growth rate of 17% in the previous year. Nevertheless growth is still substantial and current indications are that investment in manufacturing is still running at very high levels.

For 1972/73 the overall growth rate is likely to be in the range 8–10% in real terms. This again is substantially in excess of that projected in the Plan.

Gross Domestic Fixed Capital Formation

Data for capital formation in both current and constant prices is available up to 1968/69. Table 3 presents current price data from the Federal Office of Statistics up to 1968/69, estimates for 1969/70, 1970/71 and a forecast for 1971/72. The estimates are tentative indicating rough orders of magnitude.

TABLE 3
CAPITAL FORMATION 1966/67—1971/72

	£m					
	1966/67	1967/68	1968/69	1969/70	1970/71	1971/72
Building and Construction...	110.6	77.7	79.3	87.7	144.6	177.4
Machinery and Transport						
Equipment ...	108.3	108.9	121.6	125.0	200.0	250.0
Land Improvement ...	35.8	26.1	23.1	24.6	36.7	38.0
TOTAL ...	254.7	212.7	0.224	237.3	381.3	465.4

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Investment is thus expected to rise by 22% in 1971/72. While little information is available it would seem that the economy has now gone beyond the large surge in replacement investment by the private sector occurring as the aftermath of the war and that the level of investment may now be determined more by the dictates of future growth. As the public capital programme gets more firmly underway it can be expected that the composition of investment will shift with a heavier weighting to building and construction.

EXPORTS, IMPORTS AND THE BALANCE OF PAYMENTS

Exports

Table 4 and 5 below indicate the quantities and values of Nigeria's exports from 1962 to 1971.

TABLE 4

NIGERIA'S MAJOR EXPORT (QUANTITIES)

Thousand Tons

<i>Commodity</i>	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
Crude Oil	3,368	3,695	5,783	13,020	18,945	14,774	6,890	26,867	50,883	70,879
Cocoa	195	175	197	255	190	242	206	171	193	284
Palm Oil	118	126	134	150	143	16	3	8	8	20
Palm Kernels	367	398	394	416	394	163	159	176	182	238
Groundnuts	530	614	544	512	573	520	638	517	287	134
Groundnut Oil	63	69	80	91	104	71	109	100	89	41
Groundnut Cake	88	85	139	113	133	131	171	168	160	97
Raw Cotton	23	40	25	14	23	33	14	14	28	22
Rubber	60	63	72	68	70	48	52	56	58	50
Tin Ore and Metal	8	10	11	11	12	11	11	10	11	8

The value of our exports rose from £318.1 million in 1969 to £442.7 million in 1970, an increase of 39.2%. In 1971 it increased by 46.5% and reached a record level of £648.7 million. The value of crude oil rose from £130.9 million in 1969 to £254.9 million in 1970 from where it rose to £475.9 million 1971. This meant an increase of 94.7% in 1970 and 86.7% in 1971. Hence the good performance of export is attributable to an increased production of crude oil. The quantity of crude oil exported rose from 26.867 million tons in 1969 to 70.879 million tons in 1971, an increase of 163.8%. Rather disturbing is the performance of the non-oil sector which was the main source of foreign exchange earnings during the crisis. The value of non-oil exports rose from £187.2 million in 1969 to £187.8 million in 1970, but fell to £172.8 million in 1971, a

fall of 1%. The quantities of non-oil exports have performed badly. The quantity of groundnuts exported fell from 517,000 (24,000 tons) between 1969 and 1971, a fall of 74 per cent, from 106,000 tons to 41,000 tons and groundnut cake from 568,000 tons to 47,000 tons. The drastic fall in the value of groundnuts is not due to domestic processing of groundnuts; it actually met a decline in production. The quantity of cocoa rose from 17,000 in 1969 to 284,000 tons in 1971, but cocoa exports fell in the world price. While the quantity exported rose between 1969 and 1971, the value only increased by 56%.

TABLE 5
NIGERIA'S EXPORT (VALUES)

Commodity	1962	1963	1964	1965	1966	1967	1968	1969	1970
Crude Oil	18.7	20.2	32.1	68.1	92.0	72.1	37.0	130.9	24.5
Crude	11.5	12.4	40.1	42.7	24.3	5.7	61.7	57.5	5.7
Refined Oil	7.2	7.8	12.0	25.4	67.7	66.4	3.3	7.4	18.8
Refined Alcohol	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Groundnuts	12.4	26.9	24.3	37.9	40.6	16.4	20.0	26.0	16.0
Groundnut Oil	1.1	2.6	3.1	10.0	9.9	4.4	9.6	10.9	10.0
Groundnut Cake	2.4	2.9	4.9	12.2	4.7	4.4	4.6	6.0	6.0
Raw Cotton	0.6	0.6	0.1	0.3	0.6	0.6	0.6	0.4	0.4
Wool	11.3	11.6	12.2	11.0	11.6	1.3	6.3	0.6	0.6
For Textiles									
Wool	6.0	6.0	12.6	14.0	15.4	13.1	21.7	13.9	17.0
Wool Yarns									
Wool	27.8	30.6	32.0	35.2	44.9	33.2	36.4	45.3	18.0
Total	166.7	189.7	214.7	266.3	264.1	241.6	211.1	318.1	40.0

Imports

The value of imports classified by SITC Division is given in Table 6 below.

The total value of imports rose from £248.7 million in 1969 to £579.2 million in 1970 and to £558.2 million in 1971 thereby increasing by 23.3% between 1969 and 1970 and by 42.3% between 1970 and 1971. The impact of machinery and transport equipment which is an important element of capital formation rose from £73.2 million in 1969 to £112.2 million in 1971. In 1969 it formed 29.4% of total value of imports, in 1971 the proportion increased to 36.8%. The rising proportion is in line with the nation's aspiration for industrial development. The value of general machinery rose from £42.2 million in 1970 to £55.2 million in 1971, sewing machines and textile machinery from £12.2 million in 1970 to £15.2 million in 1971.

TABLE 6
NIGERIA'S IMPORTS 1962-71

SITC	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
0 Food	23.5	21.9	20.6	23.0	25.8	21.3	14.2	20.9	28.8	44.1
1 Drink and Tobacco	4.8	.29	2.9	2.0	2.3	1.8	1.2	0.8	2.0	2.2
2 Minerals										
Fuels, Lubricants	14.1	15.5	19.5	17.3	3.8	8.8	14.6	15.6	11.0	4.5
3 Crude Materials	2.4	3.1	3.7	6.6	7.2	5.8	5.3	5.7	8.3	10.2
4 Animals and Vegetable										
Oils	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4
5 Chemicals	12.3	14.5	17.1	20.2	20.8	21.3	22.4	30.4	44.2	61.0
6 Manufactured goods	73.1	74.2	89.6	90.0	72.3	72.3	54.7	72.0	113.0	159.7
7 Machinery and Transport Equipment	48.3	50.6	74.9	92.4	95.5	71.6	59.9	73.2	141.3	214.4
8 Miscellaneous Manufactured Goods	21.7	21.3	22.5	20.5	18.8	17.4	14.0	13.4	19.8	34.3
9 Miscellaneous Transactions	3.1	3.5	2.9	2.8	2.8	3.0	6.1	16.5	9.3	7.4
TOTAL	203.2	207.6	253.9	275.1	256.4	223.6	192.6	248.7	378.2	538.2

£21.7 million, passengers cars from £7 million to £14.7 million and commercial vehicles from £25.4 million to £27.5 million. Imports in section 6 (manufactured goods classified chiefly by materials) rose from £72 million in 1969, to £113 million in 1970, a rise of 56.9% and again by 41.3% in 1971, thus reaching a level of £159.7 million. The value of imports of chemicals has been rising consistently in absolute terms, from £30.4 million in 1969 to £44.2 million in 1970 and to £61.0 million in 1971 but its percentage share of total import has fallen from 12.2 in 1969 to 11.7% in 1970 and to 11.3 %in 1971.

Of considerable interest is the rising level of the import of food. It rose from £20.9 million in 1969 to £28.8 million in 1970 and £44.1 million in 1971, the percentage increases being 37.8% between 1969 and 1970 and 53.1% between 1970 and 1971. The bulk of the increase is in the import of milk and cream whose value rose from £6.8 million in 1970 to £10.4 million in 1971, wheat whose value rose from £7.7 million in 1970 to £10.3 million in 1971, cereal preparations rising from

£1.8 million in 1970 to about £4 million in 1971; and sugar rose from £5.7 million in 1970 to about £9 million in 1971.

The very rapid growth in imports in 1971 also contains a substantial price component. There has been little slackening of costs in industrial countries. The United Kingdom, a major supplier of imports has witnessed an average increase of about 9% in export values during the year. It also seems that hedging by foreign exchange during the international monetary crisis contributed to high price levels. Thus a significant part of the increase in imports is accounted for by higher prices.

TABLE 7
NIGERIA'S BALANCE OF PAYMENTS (£'MILLION)

Items	1969			1970			1971	
	Oil	Non-oil	Total	Oil	Non-Oil	Total	Oil	Non-Oil
1 Merchandise trade	-118.1	-34.1	+83.3	+228.6	-145.9	+82.7	+461.5	-322.5
2 Non-merchandise trade	-48.1	-100.0	-148.1	-48.8	-93.4	-93.4	-159.7	-88.5
Balance of goods and serv.	+70.0	-134.7	-64.7	+169.8	-239.3	-59.5	+301.8	-410.0
3 Unrequited transfers	—	+10.4	+10.4	—	+22.5	+22.5	—	+5.0
Balance on total current account	+70.0	-124.3	-54.3	+179.8	-216.8	-37.0	+308.18	-405.0
4 Balance on Capital Account	-16.7	+57.0	+40.3	-47.9	+89.8	+41.9	-11.4	+135.0
5 Allocation of SDRs	—	—	—	—	+6.0	+6.0	—	+5.0
6 Net change in banking assets ('-' increase, '+' decrease in assets)	—	-7.6	—	—	-29.3	—	—	-59.0
7 Errors and omissions	—	+21.6	—	—	+18.4	—	—	+34.0

1— To be revised

2— Preliminary estimates.

The Balance of Payments

Table 7 gives in summary form the balance of payments position. The figures for 1971 are preliminary.

The figures show a trade surplus of £139.1 (when the trade figures are adjusted for Balance of Payments purposes) which is higher than the level of £82.7 million for the previous year. This resulted from a combination of a surplus of £461.5 million for the oil sector and a deficit of £322.4 million for the non-oil sector. The deficit on invisible account showed a marked rise from £142.2 million in 1970 to £248 million for 1971. The oil sector accounted for this increase as the non-oil sector witnessed a slight improvement. The current account went further into deficit during the year. The balance on Capital accounts showed a very significant rise during the year from £41.9 million to £123.7 million. The overall balance of current and capital items (including SDRS) showed a positive balance of £25.4 million. As reserves rose by £59.7 million this implies errors and omissions of £34.3 million.

Having discussed the actual outcome for exports, imports and the Balance of Payments for 1971 it may be worthwhile to set out the forecasts for the remainder of the Plan period. The figures for 1971/72 are in large part predetermined at this stage.

Imports of Goods (Oil and Non-Oil)

The following table sets out forecast imports for the remainder of the Plan period.

	1971/72	1972/73	1973/74
Capital Goods	240	255	270
Consumer Goods	175	190	200
Raw Materials	125	150	180
Other	10	10	10
	550	605	600
Of which oil companies imports	30	35	35
Total Adjusted for Balance of Payments Purposes	527	580	635

Imports of capital goods are not expected to show substantial growth. In large part, this is based on the expectation that a considerable proportion of capital goods imports in 1970/71—1971/72 reflects re-

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placement investment delayed during the war, and that this proportion is now falling. Raw materials are expected to grow at about 20% per annum in response to the needs of the growing manufacturing sector. Fuel imports are not likely to rise much above £5 million. Imports of consumer goods rose substantially in 1971/72 over 1970/71. In part again a considerable proportion of this is due to realisation of pent-up demand for consumer durables. It is optimistically assumed that this will level off during the coming year. For food imports it is difficult to say what the likely outcome will be. Continued rising prices for domestically produced foodstuffs will push demand further into imports. In 1971, food imports rose by £15.2 million. Of this £11.5 million was accounted for by wheat and cereal products, sugar and milk. While this is desirable in the short-run in relieving pressure on prices the danger is that new patterns of consumption of staples might appear, patterns which are irreversible, and which will accentuate as long as domestic food prices remain out of line.

Imports of Services (Non-oil)

The forecast is shown below, along with figures for earlier years from the Central Bank Balance of Payments Table.

	1967	1968	1969	1970	1971/72	1972/73	1973/74
on factor Services	60.8	61.4	74.1	60.8	70	80	90
factor Services	24.2	56.5	58.0	59.4	70	80	95
transfers	10.8	9.6	11.4	15.7	15	15	15
TOTAL	95.8	127.5	143.5	136.1	155	175	200

Exports: Non-Oil

For the year 1971/72 non-oil exports are unlikely to exceed £180 million, given the continued collapse of the cocoa price and the poor state of the groundnut crop. In the later years it is difficult to say what such exports are likely to be. A combination of severe price and volume fluctuations makes any such short term projections rather more tentative than one would like. The tendency has been to take an optimistic view, based more on desirable levels than real expectations. For purposes of this exercise non-oil exports are assumed to remain at £180 million for 1972/73 and 1973/74. This is substantially below earlier projections. The forecast for exports of non-oil services is shown below along with figures from earlier years from the Central Bank.

	1967	1968	1969	1970	1971/72	1972/73	1973/74
Non factor Services	21.6	24.9	29.1	23.3	35	31	31
Factor Services	3.6	2.6	3.0	3.5	5	6	6
Transfers	18.5	26.8	21.8	38.4	20	18	18
TOTAL	43.7	54.4	53.9	65.2	60	55	55

Oil Sector Impact

It may be useful to set out clearly the methodology used in determining the oil sector impact. There are two main methods of approach.

- (i) Oil sector impact on balance of payments = Exports + capital inflow—imports of goods—imports of other services—factor payments made abroad—short term capital outflow.
- (ii) Oil sector impact = Payments to government + local expenditure — local receipts + increase in local cash balance

From some points of view the impact of the oil sector on the balance of payments may be considered important. However, if one wishes to present a true balance of payments picture which can be incorporated into an expenditure table of G.D.P. or G.N.P.—distinguishing clearly between current and capital items—the first approach (i) provides more meaningful data. The current account balance may be derived as follows.

$$\begin{aligned} \text{Current Account Balance} &= \text{Exports—imports of goods—factor payments made abroad—non-factor services (imports of other services)} \\ &= \text{Oil impact—capital inflow + short term capital outflow} \end{aligned}$$

A problem of classification arises in moving from the oil impact figure to current and capital account figures. This problem is brought out most clearly in the tables that follow. Short-term capital outflow is here used to refer solely to taxes accruing to the government as a result of production during the year which have not yet been paid, whereas the Central Bank include not only this item, but also investment income not yet paid by the oil companies. This latter item is here treated as a factor payment arising during the year, and hence treated as current in nature.

The forecast of the various magnitudes in million pounds for the years 1971/72—1973/74 is as follows:

(i)	1971/72	1972/73	1973/74
Exports	535	700	835
<i>plus</i> Capital Inflow ..	105	100	100
<i>less</i> Import goods ..	30	35	35
<i>Less</i> non-factor services	65	70	75
<i>Less</i> Factor Services ..	140	215	255
<i>Less</i> Short-term Outflow	30	10	—
Oil Sector Impact ..	375	470	570

(ii)	1971/72	1972/73	1973/74
Payments to Government	330	422	520
Other Local Payments	65	70	75
<i>Less</i> Local Receipts ..	—20	—22	—25
Oil Sector Impact ..	375	470	570

The current account balance for the oil sector is thus:

	1971/72	1972/73	1973/74
Exports	535	700	835
<i>Less</i> Imports of Goods	30	35	35
<i>Less</i> non-factor services	65	70	75
<i>Less</i> factor services ..	140	215	255
Current Account Balance	300	380	470

The figures for 1972/73 and 1973/74 are rough orders of magnitude. For these years however, the figures for payments to government are felt to be reasonably firm forecasts.

The overall balance of payments on current account is thus:

	1971/72	1972/73	1973
Exports of goods	715	880	101
Non factor services (exports) ..	35	31	
Factor Services (exports) ..	5	6	
Transfers (exports)	20	18	
Total Receipts	775	935	101
Import of goods	527	580	61
Non factor services (imports) ..	135	150	11
Factor Services (imports) ..	210	295	31
Transfers (imports)	15	15	
Total Payments	887	1040	111
Current Account Balance	-112	-105	-1

For purposes of comparison the above table has been summarised in the format adopted in the Plan. As can be seen the difference between these two tables arises from the inclusion of the oil capital inflow short-term capital outflow into the oil impact when the Plan form followed.

Non-oil

	1971/72	1972/73	1973
Exports	+180	+180	+1
Imports	-497	-545	-6
Services (net)	-100	-123	-1
Balance	-417	-488	-5

Oil

Exports	+535	+700	+8
Un-accounted Expenditure incurred abroad	-160	-230	-2
Petroleum Impact	+375	+470	+5
Net Transfers	+5	+3	
Balance on Current Account	-37	-15	

The capital account picture is by no means clear yet.

the assumption made for the forecast are:

(i) Official capital inflow will decline in the future. Whatever may be the merits of the long term need, Nigeria may find it difficult to attract foreign lending in the immediate future. In part this is due to relative tightness in the foreign aid field, but rather more important there may be an unwillingness to provide funds for a country receiving large oil revenues.

(ii) Non-oil private capital inflow will show some slight increase. Certainly the opportunities are there in designated fields. The reaction of expatriate businessmen to the indigenisation decree is difficult to judge, but it is not expected to lead to any large capital outflow. From developmental point of view the decree may have the desirable result of pushing affected expatriate firms into designated areas, thereby increasing effective real resources.

(iii) The present 90/180 day payments procedure will continue.

The resulting picture is shown in the following table:

Capital Account				£m		
				1971/72	1972/73	1973/74
Non-oil direct investment	..			70	72	74
Oil direct investment	..	..		105	100	100
Oil Short-term outflow	..			-30	-10	—
Official capital receipts	..			50	25	10
Non-oil short-term capital inflow				-65	+20	+20
D. R.	..	..	..	5	5	5
Total Capital	..	..	..	+135	+213	+209
Change in Reserves (+ = increase)				+23	+107	+111

The table implies that reserves will rise substantially in the remaining years of the plan. This situation is not altogether too satisfactory, as the present payments system involves hidden interest charges, payable in foreign exchange, to cover delays in payment. There is not much point in allowing reserves to rise at expense of higher import prices. Policy therefore is directed at an early relaxation of the payments system.

External Assets

The table below summarises the state of Nigeria's external assets since 1965. The data refers to an end-year December figure.

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	NIGERIA'S EXTERNAL ASSETS						£' million
	1965	1966	1967	1968	1969	1970	1971
Governments	3.5	6.3	4.6	4.1	2.8	1.9	1.7
Central Bank: Gold and Foreign Exchange	82.6	71.4	36.1	38.0	42.6	68.2	125.5
I.M.F. Gold Tranche	1.8	3.6	30.	3.0	4.1	4.1	4.1
S.D.R.	—	—	—	—	—	6.0	11.2
Semi-Official	10.7	11.6	7.7	6.0	5.1	10.0	9.6
Commercial Banks	-5.4	-7.9	-12.5	-2.0	-0.1	-1.8	-2.4
TOTAL	93.2	84.4	38.9	49.1	54.5	88.4	149.6

The table shows that the Central Bank is the major holder of Nigeria's External Assets. Consequently, changes in its holding are the major determinant of overall changes. The end-December 1971 figure indicate a substantial increase in foreign assets rising over the end-December 1970 figure by £61.2 million. However, extreme caution must be exercised in interpreting the figures, as they refer to a point in time, i.e. one day in December. Their level at any one time is a matter of deliberate government policy, depending on the release of funds for foreign payments. Monthly, and even fortnightly figures for Central Bank holdings of gold and foreign exchange show vast fluctuation. While the figure of £125.5 million appears for December, in November the corresponding figure was £84.0 million and in June £105.9

The section on the Balance of Payments has indicated that the reserves can be expected to rise over the remainder of the Plan period, and, once the payments mechanism for imports reaches a "normal" position they can increase substantially. Given an import bill of £538 million in 1971 the present level of reserves appears comfortable as it exceeds the conventional three months import bill.

Money and Banking

The table below summarises the behaviour of the main monetary variables from 1965 using end-December data for each year.

	Currency in Circulation	Money Supply	Credit to the Public Sector	Credit to the Private Sector	Total Credit to the Economy
1965	108.9	158.5	27.2	141.0	168.2
1966	118.3	172.5	47.2	160.3	207.5
1967	110.5	156.7	85.5	148.0	233.5
1968	101.1	164.1	158.1	148.4	306.5
1969	136.6	213.4	250.0	162.9	412.9
1970	185.2	304.1	331.2	239.0	570.2
1971	193.2	314.5	265.7	295.6	561.3

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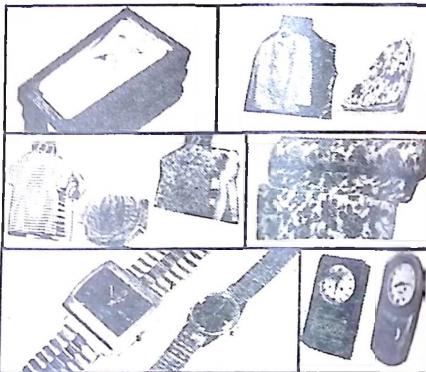
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The table shows a marked slowing down in 1971 in the rate of growth of monetary variables from the rapid increases of 1969 and 1970.

Money supply increased by 3.4% in December, 1971 compared with December 1970. This modest rise in the end year figures, however, conceals a substantial increase in the average level of money supply in 1971 over the average level in 1970, a rise of 17% approximately. The significance of the end year figures is the small rise during the year. During 1971, the quarterly figures for money supply were £309.9 million, £302.0 million, £286.5 million. Given that the final quarter of 1971 figure is approximately equal to the average level for the year as a whole, and that the need of the Federal Government to resort to deficit financing has vanished, it may not be rash to hope that the age of very rapid increases in the money supply has come to an end.

Credit to the public sector fell dramatically, with the decline occurring in the second half of the year. As this figure is calculated net of Federal and state governments' deposits with the banking system, it reflects the improved financial picture of the Federal Government. The decline in commercial bank credit to the public sector occurred from June 1971 when it fell to £185.5 million from £290.9 million in May. The decline was a direct consequence of the June policy requiring commercial banks to make special deposits with the Central Bank in respect of unpaid foreign liabilities where those liabilities were greater than £10 million. The same month also saw an increase to £136.8 million from £56.2 million in credit to the public sector from the Central Bank. The mechanics of the transfer from the commercial banks to the Central Bank involved rediscounting of both Treasury Bills and Treasury Certificates by the Central Bank.

Credit to the private sector has increased rapidly over the year from £239 million in December 1970 to £295.6 million in 1971. Both the Central Bank and the commercial banks provide credit to the private sector—the former mainly to the marketing boards. While the split in December between the Central Bank and commercial banks is not readily to hand, examination of available monthly data suggests that Central Bank credit is unlikely to have been much above the level of £15 million for December 1970. The greater part of the increase in credit to the private sector has therefore come from the commercial banking system—precisely what is to be expected. While there has been a rise from £174.5 million to approximately £230 million in credit from the commercial banks to the private sector, available data suggests that there has been a desirable shift away from credit to general commerce towards credit for manufacturing industry. The commercial

banks have been operating under credit guidelines and have substantially exceeded these guidelines. While there is always the danger of exceeding guidelines may tend to add to inflationary pressure, the corresponding danger that too rigid adherence may restrict growth, not only currently but also in the future.

Prices

The behaviour of prices is of particular interest. Unfortunately, firm figures are available on the behaviour of the general price index in the most recent years. However, firm figures are available on consumer prices in the principal urban areas. The following table illustrates movements in the major components of the consumer price index for the lower income group.

ALL CITIES CONSUMER PRICE INDICES FOR THE LOWER INCOME GROUP (1960 AVERAGE—100)

	weight	1967	1968	1969	1970	% change	Jan.-Sept 1970	1971
Accommodation ...	112	119.7	122.6	126.1	129.7	2.9	129.5	132.0
Food ...	455	120.1	112.6	133.9	164.4	23.5	162.6	208.9
Drinks ...	81	123.5	135.1	137.5	140.1	1.9	139.3	145.8
Tobacco & Kolanuts	37	87.5	88.9	92.2	97.1	5.3	97.1	99.1
Fuel and Light ...	37	129.0	128.9	132.5	144.9	9.4	145.8	157.6
Transport ...	65	124.5	130.2	132.0	143.4	8.6	143.4	143.3
Other Purchases ...	56	117.6	129.0	134.8	151.5	12.4	151.5	157.3
Clothing ...	94	129.8	137.7	148.4	160.6	8.2	158.8	167.1
Other Services ...	63	121.5	121.1	121.3	125.7	3.6	125.7	126.3
ALL ITEMS ...	1000	120.8	120.3	132.3	150.6	13.8	149.4	173.1

				% Change in		Of Which
				C.P.I.	Food	Non-Food
1961	..	..	..	6.3	4.4	
1962	..	..	..	5.3	3.4	
1963	..	..	..	-2.8	-4.4	
1964	..	..	..	1.1	-0.4	
1965	..	..	..	3.9	2.0	
1966	..	..	..	9.7	9.3	
1967	..	..	..	-3.7	-4.7	
1968	..	..	..	-0.4	-3.3	
1969	..	..	..	10.0	8.6	
1970	..	..	..	13.8	10.4	
1970—1971 January—September				16.0	13.0	

Overall, in the first nine months of 1971 compared with the similar period in 1970 prices rose by 16%. The greater part of this increase has been in food items which showed an increase of 28.5%. Given that food accounts for 45.5% of all items covered by the index, it can be seen that of the 16% overall increase 13% was accounted for by the increase in food prices, and 3% by non-food items. It may be worthwhile to push this analysis further back in time and this is attempted in the following table.

Two points emerge from this table. Firstly, increases in non-food prices have tended to be modest in their effect on overall prices, and considerably different in magnitude and sometimes direction from food items. Secondly, food prices have shown remarkable fluctuations, this latter instability accounting for the greater part of overall price changes. It is also fairly clear that the most recent food price changes are not unique—1966 witnessed a rise of 25.0%. What distinguishes this later period is not so much the magnitude of price increases but rather the duration. The following table shows the pattern of food prices and changes.

						<i>Food Price Index</i>	<i>% Change</i>
1960	..	..	..	..	..	100.1	
1961	..	..	..	..	..	109.8	9.7
1962	..	..	..	..	..	118.0	7.5
1963	..	..	..	..	..	106.7	-9.6
1964	..	..	..	..	..	105.7	-0.9
1965	..	..	..	..	..	110.5	4.5
1966	..	..	..	..	..	133.1	20.5
1967	..	..	..	..	..	120.1	-9.8
1968	..	..	..	..	..	112.6	-6.2
1969	..	..	..	..	..	133.9	18.9
1970	..	..	..	..	..	164.4	23.5
1970 Jan.-Sept.	..	..	..	..	..	162.6	
1971 Jan.-Sept.	..	..	..	..	..	208.9	28.5

It is conventional to describe the situation in Nigeria as one of demand inflation engendered by increased money supply itself necessary to finance Federal Government deficits. Available data indicates that the money supply is approximately 17% above the average level for 1970 it is now running at about the end December 1970 level. The Commission on Public Finance indicates that it is no longer necessary for the Federal Government to resort to deficit financing. It would seem that

the increase in total government recurrent expenditure (both Federal and States) of about £20 million is more than adequately covered by expected increased receipts from indirect taxes, rising from £20 million in 1970/71 to an expected £250 million in 1971-72. The inflationary consequences of using increased revenues from oil to finance recurrent expenditures are thus not present. Nevertheless, total government recurrent expenditure is expected to rise substantially, and such an increase is likely to be inflationary, at least in the short run. However, given that there is no balance of payments constraint and that the present policy of stabilisation can continue and perhaps be extended it would seem that a levelling off in prices would occur. The following table, giving the quarterly corrected quarterly consumer price index is instructive.

	1970				1971	
	I	II	III	IV	I	II
C.P.I.	141.4	148.9	152.0	156.6	165.8	171.2
% Change ..		5.3	2.1	3.0	5.9	

The indications are that whilst the consumer price index for the nine months of 1971 is 16% above the level for the corresponding period of 1970 the rate of increase is declining from the peak in the fourth quarter of 1970 and the first quarter of 1971. The rate however is still substantial and rather more than might be expected given the factors mentioned earlier.

Perhaps the most significant feature of recent price changes is their magnitude, but rather the differential increases between food and non-food items. Food prices would seem to be out of all proportion to what might reasonably be expected in an inflationary situation and also out of proportion with other price increases. The explanation may very well be that the supply response of non-food items has been sufficient to neutralise the great part of the inflationary pressure on this count. The growth of manufacturing industry over the same period is consistent with this view. At the same time the supply response to higher urban food prices has not been so readily forthcoming. A great part frustrated by the disruption of the transport system on the one hand and poor information on the other.

The behaviour of prices in the coming year is difficult to predict. The relaxation of import controls in April, 1971 by increasing

of goods has undoubtedly contained price increases—though not necessarily for items consumed by the lower income group. It is not expected that the momentum of this is fully played out yet. In addition, imports of capital goods are still substantial and may be expected to stimulate the growth of manufacturing industry. The prices of non-food items are thus not expected to rise substantially.

The behaviour of the food price index for the final quarter of 1971 is crucial. An analysis of seasonal patterns suggests that what happens in this quarter more or less determines the level at which food prices settle for the following nine months. The ultimate solution to the inflation of food prices lies in both increasing production and in ensuring that it gets to the market.

Public Finance

The year 1971/72 marked a turning point for government finances, being the first year since oil production began that revenue from the oil companies to the Federal Government assumed massive proportions—a trend which, in the medium term at least, will continue and intensify.

Federal Government

The following table presents the actual outcome of the Federal Government revenues up to 1970/71 together with the budget estimates for 1971/72 and a Central Planning Office estimate of the out-turn for 1971/72.

	1966/67	1967/68	1968/69	1969/70	1970/71	1971/72*	1971/72**
Customs & Excise	108.7	93.3	101.2	138.9	203.0	194.7	250
Direct Taxes	16.0	22.1	18.0	30.0	94.7	191.4	275
Other	44.9	34.7	30.7	48.8	81.3	89.7	120
Total Recurrent Revenue	169.6	150.1	149.9	218.0	379.0	475.8	645

*Budget Estimate

**C.P.O. Estimate

While the aggregate figures indicate substantial increases overall, they conceal the major areas of growth of receipts. The following table attempts to present a more disaggregated picture and also provides tentative estimates for later years, indicating rough orders of magnitude.

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	1971/71 <i>Budget Estimates</i>	1971/72 <i>Forecast</i>	1972/73 <i>Projection</i>	1973/74 <i>Projection</i>
Import Duties	96.8	150	165	180
Export Duties	15.4	15	15	15
Excise Duties	82.2	85	95	105
—ees	0.3	—	—	—
— Total Customs & Excise	194.7	250	275	300
Petroleum Profits Tax	166.4	245	320	410
Other Direct Taxes	25.0	30	42	45
— Total Direct Taxes	191.4	275	362	455
Royalties from Oil	44.8	75	90	110
Other Current Revenue	44.9	45	48	50
Total Current Revenue	475.8	645	770	910

Note: The forecast figures are rounded to the nearest £5 million.

Import duties are linked with the expected pattern of imports. Information from the Federal Office of Statistics on import duties paid for January—December 1971 show that in that period £142.9 million was collected in import duties. The figure of £150 million is thus not unreasonable for 1971/72 and may even be slightly low—they may rise as high as £155 million. The same source indicates that export duties collected from April—December totalled £13.9 million. The outcome for the year will probably reach £17 million. For the later years the figure of £15 million is used in line with the constancy of non-oil exports expected in the balance of payments projection. Excise duties are allowed to grow roughly in line with the growth of manufacturing industry—though this may be somewhat heroic. The petroleum profits tax and royalties have been determined from the net impact on the balance of payments of the oil sector of the one hand and figures known for the period April—December obtained from the Ministry of Finance.

The following table presents the actual outcome of Federal Government expenditures up to 1970/71 together with the budget estimates for 1971/72, a Central Planning Office estimate of the likely outcome for 1971/72 and a forecast for the remaining two years of the Plan.

The most significant feature of the forecast is the large surplus that appears on current account. Even if Direct Expenditure grows rather more rapidly than indicated the Federal Government will still have substantial surpluses on current account. When it is realised that the total Federal Government capital programme for the whole plan period, including Public Corporations and assuming no underspending and slippage is only £555 million it is apparent that at the Federal level at least there is no financial constraint.

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FEDERAL GOVERNMENT EXPENDITURES: CURRENT

	1966/67	1967/68	1968/69	1969/70	1970/71	Budget 1971/72	Forecast 1971/72	Forecast 1972/73	Forecast 1973/74
Direct									
Expenditure	93.9	92.3	129.3	240.1	243.7	219.8	270	290	310
(i) Defence	7.8	20.2	49.7	124.7	129.7	87.2	140	150	160
(ii) Debt Service	31.5	21.9	32.6	58.1	45.8	38.7	45	45	45
(iii) Other	54.6	50.2	47.0	57.3	68.2	93.9	85	95	105
Appropriation to State Govern- ments	68.6	61.4	53.0	91.0	143.4	126.9	165	185	205
Appropriation to Dev. Fund	6.6	—	—	4.1	9.1	120.0	—	—	—
Total Recurrent Expenditure	169.1	153.7	182.3	335.2	396.2	465.8	435	475	515
Nominal Surplus/ Deficit	0.5	-32.4	-117.2	-17.2	-17.2	10.0	210	295	395
Actual Surplus/ Deficit	7.1	-3.6	-32.4	-113.1	-8.1	130.0	210	295	395

The forecast does not include any estimate of likely increases in the wages and salaries rates accruing to the defence forces.

Debt servicing figures for Nigeria, appearing in current expenditure includes provision for both repayment and interest. For any one year large fluctuations may occur depending on repayment scheduling. For 1971/72 the forecast is higher than the estimate mainly because of a higher provision for interest on Treasury Bills. For later years it is difficult to predict as given the large surplus there is scope for reducing internal debt—such as Treasury Bills.

State Governments

In the Second National Development Plan the financial resources of the State Governments were projected year by year. The financial resources available internally to the State Governments were seen to arise from the current budget, and from Marketing Boards and Statutory Corporations. Given the changed circumstances that prevail a reworking of the projections of the current budgets is attempted.

In the Plan the picture was oversimplified somewhat, assuming that the true budget surplus in any year would be applied for development purposes. From the overall savings point of view this procedure is correct, *i.e.* considering them as available for development purposes. Of course, for any one state the picture may look very much different. There is no particular reason why a state should transfer all its surplus to development—a state may simply increase the consolidated revenue fund. On the other hand a deficit on current account or on capital account need not necessarily be a matter of immediate concern as a state may be drawing on accumulated surpluses. From the few state

gazettes available giving Treasury returns for the fiscal year it is apparent that the states have shown remarkably different approaches to the treatment of their surpluses.

From the data available at present an attempt is made to state state revenues and expenditures for 1970/71 and to project the trends for the remainder of the Plan. For purposes of this exercise states are divided into three groups.

- Group I** Those for which published figures are available for the whole of 1970/71 viz. East Central State, Lagos State, Midwestern State, Rivers State and Western State.
- Group II** Those for which aggregate figures of Revenue and Expenditure and transfer to Development fund are available but with no further details, viz. Kano State, North Eastern State and North Western State.
- Group III** Those for which no further information is available than for the Economic and Statistical Review 1970/71 viz. Benue-Plateau, Kwara, North Central and South Western States.

State Revenues

The major source of funds to the States is the Statutory Transfer from the Federal Government. In the section of the Federal Government above forecasts are made for 1971/72 — 1973/74 for the States. For purposes of this exercise payments made by the Federal Government are considered equal to receipts of the states under this heading. The two do not always agree in published accounts as changes in sharing procedures are not, apparently, always treated correctly in some states. In addition, grants from the Federal Government are occasionally included under this heading by state governments. For 1971/72 the amount involved was £143.4 million. For the later years the amount is determined by expected import duties, excise duties and receipts from onshore oil production. The forecast of this items indicates for the three years 1971/72 — 1973/74 the amounts accruing to the states would be approximately £165 million, £185 million and £195 million.

States independent revenue is made up of a variety of items including Personal Income Tax; Sales Tax; Produce Sales Tax; Licence Fees and Fees; and Rent and Interest. For many states the amount is small, Lagos State being of course, the major exception. For 1968/69

1969/70 the total of states independent revenue was £28.3 million and £35.2 million, both years excluding the East Central State.

For 1970/71 the total for Group I States amounted to £29.3 million. For Group II the total is £8.7 million. For Group III the amount is that reported in the Economic and Statistical Review 1970, that is £8.3 million. For this latter group the sum involved in 1968/69 was £7.1 million — thus £8.3 million is not unreasonable. The total of States independent revenues is thus £46.3 million. For forecasting purposes, in the short run at least, it may be as well to treat this source of revenue very conservatively. Accordingly only very modest growth to £48 million, £50 million and £52 million is forecast for 1971/72 — 1973/74. Total States revenue is thus given as below.

	1970/71	1971/72	1972/73	1973/74
States Independent Revenue ..	46.3	48	50	52
Statutory Transfers	143.4	165	185	205
TOTAL	189.7	213	235	257

State Expenditures

As with state revenues the main obstacle to deriving adequate forecasts is the lack of data for 1970/71 from all the states. However, in 1970/71 for Group I direct recurrent expenditure is £93.8 million. For Group II the difference between reported current expenditure and reported transfer to the Development Fund is taken giving £24.3 million. For Group III the amount is £33.6 million compared with £22.8 million the previous year. The total for the year is thus £151.7 million, say £152 million.

This implies a true surplus of £38 million for all states combined. This aggregate surplus of course obscures vast differences between states. Lagos State had a surplus of £7.9 million, while the East Central had a deficit of £10.3 million.

It is difficult to forecast state expenditures for later years. State expenditures have shown remarkable growth in recent years. They rose from £74 million in 1968/69 to £91 million in 1969/70 and £125 million in 1970/71 (excluding the East Central State for purposes of comparison). In part, this growth has been necessary with the creation of the twelve state structure. It is by no means clear that this has yet fully played itself out. The progress report on the Second National Development

Plan has indicated severe shortages in state civil services. as some states have run into financial difficulties this will act on expansion. The Adebo awards have of course added to the State expenditures may rise as high as £165 million this fiscal year. It may exceed this figure if the East Central and Western States remain within the limits of their current expenditure estimates. In the two years 1972/73 and 1973/74 it is assumed that state expenditure will be £180 and £195 million.

The following table indicates the current account budgets of the states combined.

	1970/71	1971/72	1972/73
States Revenue . . .	189.7	213	235
States Expenditure . . .	151.7	165	180
Budget Surplus . . .	38.0	48	55

The realisation of these later surpluses depends on the states' ability to restrain current expenditure of the states. — There is no guarantee that expenditure can be so restrained. Now that the Federal Government has declared that funds are no barrier for development expenditure, there will be an increasing tendency for states to push to the limit of their current expenditure.

A note on the derivation of states revenue through the Federal Government may be in order. The amounts were derived from disaggregated figures given for Federal Government revenues simplified, but relatively accurate procedure was followed. Revenue from import duties 35% were taken as due to the states; export duties 10%; excise duties 50%; and 95% of royalties from onshore oil production (which is assumed to be about 70% of total production, based on limited information).

No attempt is made to provide as yet a detailed state-by-state picture as it is felt that more information is required about the distribution of oil production and III states. In addition the origin by state of oil production is important in deciding the destination of 45% of royalties going to the states of origin, and not enough information is available on this, though the pattern of 1970/71 could be used as an approximation.

The foregoing has indicated that there is no overall financial crisis in the immediate future. Some states however may be subject to constraints, while others have large surpluses. The Federal Government is likely to have substantial surpluses for the foreseeable future, and the implications of this from the overall developmental point of view are being examined.

Summary

This survey has reviewed the performance of the economy and behaviour of major economic indicators in 1971/72. It is estimated that the real of growth in that year was of the order 11%. This is substantially above the growth projected in the Plan.

The balance of payments position has strengthened considerably. The year under review saw the elimination of the foreign exchange backlog of £214 million existing at the beginning of the year and an increase in foreign exchange reserves. These latter rose from £88.4 million in December 1970 to £149.6 million in December 1971. When it is realised that the foreign exchange backlog and the low level of reserves were considered major short-term problems in the Economic and Statistical Review 1970, the transformation of the balance of payments is striking. Projections for the remaining years of the Plan have indicated that the balance of payments position will strengthen further.

There was a slackening off in the rate of growth of money supply in 1971, with the level of money supply 17% above the 1970 figure. Of much greater significance is the fact that the average level for the year as a whole was only 3.8% above the end quarter 1970 figure. Such a slackening off in the rate of increases in money supply is expected to lead to a containment of inflation in so far as this inflation is generated by demand forces. The analysis of prices suggests that potentially more useful measures are an increase in production and the improvement of transport and distribution facilities for local food crops.

Government Revenue and Expenditure were reviewed. The budgetary position of the Federal Government has improved dramatically with large surpluses appearing in 1971/72. Large surpluses are likely to be a feature of Federal Public Finance for some time to come. The data available on state revenues and expenditures is weak, but what is available indicates modest surpluses for the states, overall — though individual states may have financial problems. The contribution of states dependent revenues to total revenues is small and there is a need to explore additional revenue sources.

What has emerged most strongly in this survey of the economy is the importance of the oil sector in terms of contribution to gross domestic product, balance of payments and Government finance. While there has been a remarkable change in the magnitude of these variables it must be realised that the needs of the society are great. Apart from maximising the revenue from oil in the long run, there is an even greater need to ensure that the resources thus obtained are channelled into increasing the productive capacity of the economy, and putting Nigeria firmly onto the path of self sustained growth.

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Permanent Secretary: Mr. I. J. Ebong

MINISTRY OF ESTABLISHMENT

Commissioner: Vice-Admiral Akinwale Wey

Permanent Secretary: Mr. Y. Gobir

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Director of Forest Research: Mr. O. M. Oseni

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Permanent Secretary: Mr. V. Adegoroye

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Justices of the Supreme Court:

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The Honourable Sir. Udo Udoma

The Honourable Mr. Justice Fatayi-Williams

The Honourable Mr. Justice G. S. Sowemimo

The Honourable Mr. Justice Dan Ibekwe

The Honourable Mr. Justice Ayo Irikefe

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Deputy Chief Registrar:

Mrs. G. O. Jackman

Principal Registrar:

Mr. A. Afolabi Vera-Cruz

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Mr. S. S. Shonola-Shoyinka

LAGOS STATE

Area: 1,381 sq. miles

Population: 1,433,567

State Capital: Lagos (Population: 665,246)

Lagos State has the highest population density in the whole of the Federation, with it's 1,303 persons per square mile. The State has five administrative Divisions which are: Lagos, Ikeja, Epe, Ikorodu and Badagry.

The economy of the state is divisible into activity frontiers. The first is the high, conspicuous consumption area of the old city Island Lagos and it's metropolis. Apart from it's peculiar consumption pattern, the main feature of this zone is the high preponderance of wage earners which constitute about 60% of it's 924,000 inhabitants.

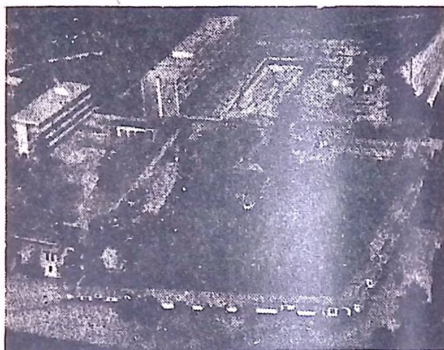
The second is the municipality and the sub-urban perimeter embracing the major manufacturing factories at Apapa, Iganmu, Ijora, together with the multi-range industrial estates which extend from Ibeju to Mushin through Ilupeju to Ikeja.

Beyond this industrial zone and 'high productivity island', are the relatively rural communities which inhabit a belt of vegetation that stretches from Epe across Ikorodu and north of Industrial Ikeja to Badagry. Here lies the green belt which provides a theatre of operation for the state's agricultural programmes.

The fourth by no means the least of these activity breakdowns is fishing. In view of the prevalence of lagoons, rivers and fresh water, swamps, the natural resources of the state are mainly water-borne, and consist of fish, prawns, crabs, oysters, lobster and other aquatic vertebrates.

Today, Lagos state is the commercial and industrial centre of Nigeria, and as the nation's chief port, handles the greatest percentage of the country's export and import.

The principal city of Lagos is the hub of the nation's public and business administration. The increasing importance of Lagos in Nigeria's development can hardly be overstated. It's role in the Government of Nigerian nationhood and constitutional development is notable. Above all, there is it's spirit of tolerance and "Nigerianess" which proclaims it as a place where people from all states and all nations live and work in peaceful harmony.



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Permanent Secretary: Mr. M. O. K. Williams

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Attorney General: Mr. T. A. B. Oki

Permanent Secretary: Mr. I. O. Agoro

MINISTRY OF HEALTH

Commissioner: Alhaji Ganiyu Dawodu

Permanent Secretary: Dr. O. A. Soboyejo

LAGOS STATE JUDICIARY

Chief Justice: The Honourable Mr. Justice J. I. C. Taylor

Judges:

The Honourable Mr. Justice S. O. Lambo
The Honourable Mr. Justice J. A. Adefarasin
The Honourable Mr. Justice J. O. Beckley
The Honourable Mr. Justice B. A. Adedipe
The Honourable Mr. Justice J. O. Kassim
The Honourable Mr. Justice M. A. Adesanya
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The Honourable Mr. Justice O. R. I. George
The Honourable Mr. Justice B. O. Kareem
The Honourable Mr. Justice S. D. Adebisi
The Honourable Mr. Justice L. J. Dosumu
The Honourable Mr. Justice A. R. Bakare
The Honourable Mr. Justice T. S. Gomes
The Honourable Mr. Justice Charles Bada
The Honourable Mr. Justice W. Akibo Savage

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Deputy Chief Registrar: Mr. E. A. Oshodi

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Mrs. M. E. Akercle
Mr. A. Awolesi
Mrs. C. O. Okunuga
Mr. S. A. Sowemimo
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Chief E. A. Cole

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Mr. D. C. A. Bamgboye
Chief A. O. Okuribido
Mr. A. O. Agbebi
Mr. J. O. Jacobs
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Mrs. M. A. Fafiade

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Mr. M. O. Kotun
Miss. I. A. Baptist
Mrs. I. A. Williams
Mr. B. O. Martins

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Chief F. O. B. Blaize
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Mr. D. A. Ariyo
Mr. S. A. Adelana
Mr. K. O. Adeniji

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Alhaji Y. A. Bello
Mr. E. A. Akinosho
Mr. J. O. Fanye
Mr. G. A. Adeogun
Mr. J. O. Samuel

Principal Registrar:

Mr. I. A. Fregene

Senior Registrars:

Mr. E. A. Sokale
Mr. M. Obafemi
Mr. M. B. Kalenikanse

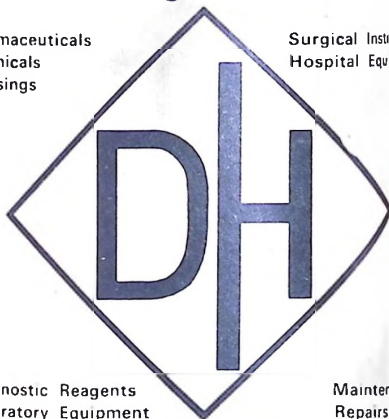
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Mr. A. J. Tinubu
Mr. M. A. Edet
Mr. E. A. Babaniji
Mr. L. A. Akinsehinwa
Mr. V. G. O. Solomon
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RIVERS STATE

Area: 7,008 sq. miles

Population: 1,544,314

State Capital: Port Harcourt (Population: 179,563)

The lower area of the state is of evergreen mangrove swamp forest, while the mainland is of deciduous. The landscape is flat and rains fall all the year round, becoming heavy from April to October annually.

A £4.2 million fishing industry has been established, a state bank has been opened in addition to privately owned banks. There is a Shell Company in Port Harcourt, and an oil refining company established at Alsea-Elleme near Okrika in the state. There is a tyre manufacturing company in Port Harcourt and a Flour Mill. A fibre-glass factory — costing about £100,000 is to be established and another revived.

The Hotels and Tourist Corporation has opened a holiday resort at Ikaka, in the state to which frequent cruises are being made. There is a zoo at Trans-Amadi — Layout and a flower garden — the Jubilee Park, in Port Harcourt.

The Rivers State produces over 60% of the Federation's Oil output, which rates thirteenth in the world.

The state's natural gas deposits are among the world's largest. Rubber, Oil-Palm, Coconut and rafia are cultivated as export crops, while rubber is also produced.

The state's oceanographic and river resources are largely unexploited, especially the limitless possibilities for commercial fish production.

The many rivers and interlocking waterways provide facilities for inexpensive and easy transportation by water, both for distribution of manufactured goods and local produce, and for a system of communications to stimulate trade and development in the state.

RIVERS STATE CABINET

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Permanent Secretary (Admin.) Mr. J. A. Ahiakwo

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Permanent Secretary: Mr. E. Wokocha

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MINISTRY OF FINANCE:

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Permanent Secretary: Mr. B. A. Eman-Pepple

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Commissioner: Chief E. J. A. Orij

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Permanent Secretary: Mr. S. D. Eke-Spiff

MINISTRY OF EDUCATION:

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Permanent Secretary: Mr. A. Abbey.

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CHIEF JUSTICE: Honourable Mr. Justice Holden, C.B.E., E.D.

HIGH COURT JUDGES:

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 Chief Justice the Honourable Mr. Justice Inko-Tariah
 Honourable Mr. Justice Douglas
 Honourable Mr. Justice Wai-Ogosu

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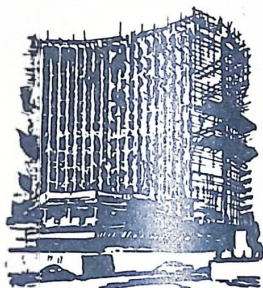
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MID-WESTERN STATE

Area: 15,344 sq. miles

Population: 2,535,839

State Capital: Benin City (Population: 100,694)

Situated in South-Western Nigeria, the Mid-Western state is bounded to the north by Kwara state, on the south by the Bight of Benin, on the East by the East Central State and the Rivers State and on the West by the Western State.

Benin-City is world-renowned for its famous bronzes, brass and ivory works of art which are to be found in museums all over the world. The state is linked with other parts of the Federation by a network of roads, air transport, and telecommunications services.

The Mid-Western State produces more than 80% of Nigeria's lump and crepe rubber. Supplies over 80% of the country's total timber and about 40% of the nation's crude oil.

Other resources include natural gas, limestone and lignite. The leading industries are textile, cement, glassware, saw-mill, steel boat-building, furniture and printing.

A drug manufacturing factory is to be opened in Benin-City, and will be concerned mainly with packaging and secondary manufacture of drugs mostly in use.

There are five main ethnic groups in the state. They are the Edo-speaking, Owan, Ishan and parts of Akoko-Edo Divisions; the Urhobo group in Eastern and Western Urhobo Divisions; the Ibo group in Anioh, Asaba and Ika Divisions; the Itsekiri in Warri Division and the Ijaw group.

MID WEST STATE CABINET

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Sec. to the Military Government and Head of Service: Dr. L.
Permanent Secretary (Acting): Mr. P. A. Uduebor
Director of Administrative Research: Mr. D. B. Partridge, c

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Permanent Secretary (Acting): Mr. O. O. Uzzi

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Permanent Secretary: Mr. I. Amadi-Emina, O.O.N.

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Commissioner: Mr. E. K. Clark
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Commissioner: Mr. E. K. Clark
Permanent Secretary: Mr. J. O. Iluebbey

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Permanent Secretary: Mr. J. O. Ibuje

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Permanent Secretary (Acting): Mr. F. O. Iyayi

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Solicitor General and Permanent Secretary: Mr. J. B. Iyare

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MINISTRY OF WORKS AND TRANSPORT:

Commissioner: Chief F. Oputa - Otutu
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MID-WESTERN STATE JUDICIARY**EF JUSTICE:**

Justice Mason A. Begho

GES:

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 Honourable Mr. Justice A. O. Obaseki
 Honourable Mr. Justice J. Omo Eboh
 Honourable Mr. Justice Uche Omo
 Honourable Mr. Justice V. E. Ovie-Whiskey
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 Honourable (Chief) Justice J. A. P. Oki

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Mr. A. O. M. Takpor
M. I. Ofili
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Mr. S. A. Akaeke
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Mr. H. H. C. Anene
Mr. C. C. O. Ebor
Mr. O. Bazuaye
Mr. C. K. Odume
Mr. W. S. Esievo
Mr. J. N. Idugboe

REGISTRARS:

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Mr. L. U. Unokesan
Mr. I. O. A. Obamwonyi
Mr. J. H. O. Okafor
Mr. S. G. O. Ugeh
Mr. J. E. Obiebi

Mr. S. O. Ogunlowe
Mr. C. O. Athekam
Mr. F. E. Eyobore
Mr. S. I. Ovrere
Mr. T. E. O. Egbo
Mr. G. E. E. Igbin

KWARA STATE

Area: 28,672 sq. miles

Population: 2,399,365

State Capital: Ilorin (Population: 208,546)

Because of its unique geographical position, the State is aptly referred to as the 'gateway' to the north and south of the country. Sandwiched between the States in the North and in the South, Kwara State offers direct exit to people travelling to either direction of the country by road or rail via Ilorin, the State capital.

Two of the five economically important seams of coal which have so far been discovered in Nigeria are located at Okaba and in the Boyaga-Odokuno area in Ankpa and Dekina Divisions.

The coal is sub-bituminous, of medium quality, non-cooking and has a relatively high ash content. It is suitable for use as a domestic boiler fuel and is of potential value as a source of hydrocarbons.

There are large deposits of limestone in Kogi and Igbirra Divisions of the state. The Jakura limestone deposit is capable of sustaining a cement industry.

The deposit of marble near Jakura, Kogi Division, is considered of potential economic value because of its consistent high quality and large reserves.

The deposit of colitic iron-stone located on the Agbaja Plateau above Jamata, Kogi Division, is one of the most promising known iron ore bodies in Nigeria. Drilling has proved reserves of approximately 100 million tons of iron ore, 110 million tons being over 50% purity, ideal for an iron and steel industry.

A preliminary investigation of the iron ore deposit of Itakpe hill (Ikene), Igbirra Division has indicated reserves of about 37-47,000,000 tons of iron-bearing rock with an average iron content of 39 per cent.

The Kainji Dam offers one of the best tourist attractions in Nigeria.

Other tourist spots in the state include the Borgu Game Reserve (covering an area of 1,551 square miles), the historic sites of Lokoja, the Agbaja Plateau (1,100-1,200 ft. above sea-level) and the Esie House Images.

About 120 small scale industries are also scattered all over the state.

KWARA STATE CABINET**Military Governor:** Col. David Bamigboye**Secretary to the Military Government:** Mr. J. A. Aderibigbe**Permanent Secretary:** Mr. J. E. Ataguba**MINISTRY OF FINANCE****Commissioner:** Mr. Peter Olorunnisola**Permanent Secretary:** Mr. J. O. Aje**MIN. OF LOCAL GOVT. AND COMMUNITY DEVELOPMENT****Commissioner:** Mr. Peter Tokula**Permanent Secretary:** Mr. J. O. Obayemi**MINISTRY OF HEALTH AND SOCIAL WELFARE****Commissioner:** Mr. S. Sayomi**Permanent Secretary:** Mr. S. M. Onekutu**MINISTRY OF NATURAL RESOURCES, AGRICULTURE****FORESTRY AND VETERINARY SERVICES****Commissioner:** Mr. J. A. Ogbeha**Permanent Secretary:** Mr. J. O. Mejabi**MINISTRY OF EDUCATION****Commissioner:** Mr. A. Ibrahim**Permanent Secretary:** Alhaji Y. A. Gobir**G. N. A. HAMZER & CO. (NIGERIA)****(GENERAL MERCHANTS, IMPORTERS, EXPORTERS, COMMISSIONERS,
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Permanent Secretary:

MINISTRY OF TRADE AND INDUSTRY

Commissioner: Alhaji Halilu Dantoro

Permanent Secretary: Alhaji Sabi Idris

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Permanent Secretary:

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Commissioner: Dr. E. A. Adeleye

Permanent Secretary

MINISTRY OF JUSTICE

Commissioner: Mr. I. A. Obaro

Permanent Secretary:

Solicitor-General & Permanent Secretary: Mallam M. B. Belgore

KWARA STATE JUDICIARY

Chief Justice: Honourable Sir N. V. Reed

Judges:

Honourable Mr. Justice J. M. Adesiyun

Judge (Sharia Court): Alhaji A. Orire

Chief Registrar: Mr. E. A. Adewuyi

Senior Registrar: Mr. S. U. Amanabo

Registrar: Mr. B. Afolabi

Chief Magistrate: Mr. G. A. Obayan

Magistrate Grade I: Mr. E. A. Oshe

Magistrate Grade II: Mr. Ayo Jonathan

Magistrates:

Mr. J. A. Ibiwoye

Mr. M. S. A. Jimba

Registrars:

Alhaji J. T. Pategi

Alhaji S. A. Bello

Mallam M. Kasimu

WESTERN STATE

Area: 29,100 sq. miles

Population: 9,487,526

State Capital: Ibadan (Population: 627,379)

The Western State abounds in a wide variety of natural resources — fertile agricultural land, mineral deposits, rivers, creeks and access to the ocean fishing. The State is the world's largest producer of cocoa. Its forests account for more than 40 per cent of the timber exported from Nigeria. It also exports rubber, palm oil, coffee and grapefruit. Cotton and kenaf are widely cultivated for domestic use.

Industrial products include vegetable oils, cocoa butter, beer, textiles, asbestos cement sheets, cement, plastic goods, aluminium ware, fibre bags, cigarettes, canned fruits, soft drinks and modern boats. Mineral deposits include limestone, clay, lignite, oil and gas, gold, tin, columbite tantalite, phosphate, tar-sand and stone, coal and peat, beryl and sillimanite.

The establishment of new industrial centres available to Nigerian and foreign industrialists as well as the introduction of new industrial projects are given priority in the State Government's development programme. Under this programme an excellent industrial climate has been created for foreign and indigenous investments.

Education is heavily subsidized by the State Government, accounting for over 40 per cent of its annual expenditures. There are two universities — University of Ife, (State owned) and the University of Ibadan, established by the Federal Government.

An extensive network of fully-equipped hospitals, clinics, maternity homes, health centres, and various other medical and health facilities serve the State.

Pipe-borne water, electricity and modern roads are available in many parts of the State. There are also luxurious hotels, catering rest houses, and an all-purpose Sports Stadium.

Ibadan is a bustling commercial centre linked with many other centres in the state and with Lagos by direct trunk telephone as well as rail, road and air transport facilities.



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Secretary to the Military Government: Mr. P. T. Odumosu
Commissioner: Mrs. Folake Solanke

MINISTRY OF FINANCE:
Commissioner: Mr. T. M. Aluko
Permanent Secretary: Mr. H. S. A. Adedeji

MINISTRY OF INDUSTRIES:
Commissioner: Mr. Bayo Akinola
Permanent Secretary:

MINISTRY OF AGRICULTURE & NATURAL RESOURCES:
Commissioner: Canon J. Akinyemi
Permanent Secretary: M. A. Akintomide

HOME AFFAIRS & INFORMATION:
Commissioner: Mr. Gab. Fagbure
Permanent Secretary: Mrs. Fola Ighodalo

MINISTRY OF LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS:
Commissioner: Dr. Lateef Adegbite
Permanent Secretary: Mr. A. K. Degun

MINISTRY OF WORKS & TRANSPORT:
Commissioner: Mr. J. Babatola
Permanent Secretary: Mr. F. A. O. Shoga

MINISTRY OF TRADE & CO-OPERATIVES:
Commissioner: Mr. L. A. Oyewo
Permanent Secretary: Mr. B. A. Oduntan

MINISTRY OF LANDS & HOUSING:
Commissioner: Mr. K. O. Akinleyin
Permanent Secretary: Mr. J. O. Afolabi

MINISTRY OF HEALTH:
Commissioner: Dr. A. Aderemi
Permanent Secretary: Mr. M. A. Ademosu

MINISTRY OF ESTABLISHMENT AND TRAINING:
Commissioner: Mr. G. A. Alawode
Permanent Secretary: Mr. J. M. Akinola

MINISTRY OF EDUCATION:
Commissioner: Mr. O. Ajayi
Permanent Secretary: Mr. A. A. Ladimeji

WESTERN STATE JUDICIARY**Court of Appeal:**

President: The Honourable Mr. Justice C. O. Madarikan

Justices of Appeal:

The Honourable Mr. Justice E. A. Ademola
The Honourable Mr. Justice Kayode Eso
The Honourable Mr. Justice O. Akinkugbe
The Honourable Mr. Justice S. A. Ogunkeye
The Honourable Mr. Justice E. O. Fakayode

Chief Registrar:

Mr. L. E. V. Adesanya

High Court of Justice:

Chief Justice: The Honourable Mr. Justice M. O. Oyemba

Judges:

The Honourable Mr. Justice O. Odumosu
The Honourable Mr. Justice C. A. Piper
The Honourable Mr. Justice A. Thompson
The Honourable Mr. Justice E. O. Ayoola
The Honourable Mr. Justice S. A. Abina
The Honourable Mr. Justice E. B. Craig
The Honourable Mr. Justice C. A. Johnson
The Honourable Mr. Justice T. A. Aguda
(*On Secondment to Botswana*)
The Honourable Mr. Justice O. O. Odunlami
The Honourable Mr. Justice A. G. O. Agbaje
The Honourable Mr. Justice Adenekan Ademola
The Honourable Mr. Justice F. B. Wickliffe
The Honourable Mr. Justice C. A. Abimbola
The Honourable Mr. Justice O. O. Olatawura
The Honourable Mr. Justice D. O. Coker

Chief Registrar (Acting): Mr. O. A. Adeyemi

Chief Magistrates:

Mr. I. A. Onalaja
Mr. G. A. Osinowo
Mr. O. Orafidiya
Mr. M. A. Oyenubi
Mr. M. B. I. Laiwola

Senior Magistrate Grade I:

Mr. A. A. Sijuwade
Mr. A. O. Ige
Mr. S. C. Adepegba
Mr. R. A. Adegoroye
Mr. T. A. Oluwole
Mr. J. O. Ayinde
Mr. G. A. Akindiji

Senior Magistrate Grade II:

Mr. N. O. Adekola
Mr. S. A. Tofowomo
Mrs. M. E. A. Abina
Mr. J. O. Oyekan
Mr. T. O. Toshun
Mr. C. O. Segun
Mr. A. O. Akinola

Magistrates:

Mr. A. Ajose
Mr. E. Kolawole
Mr. O. A. Sanni
Mr. F. O. Ogundeji
Mr. A. O. Ogunleye

Senior Registrars:

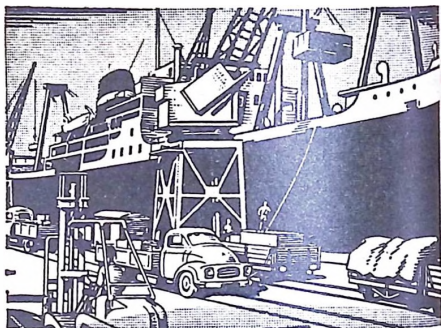
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Mr. K. O. Ogunlana

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Mr. I. S. Baker
Mr. J. E. Ubboe
Mr. H. Alimi
Mr. S. O. Fadoju
Mr. G. A. Akinola
Mr. M. O. Ogunkolade
Mr. R. A. Adebamowo
Mr. P. A. Adekanola
Mr. G. O. Ojedele
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SOUTH-EASTERN STATE

Area: 13,730 sq. miles

Population: 4,626,317

State Capital: Calabar (Population: 76,418)

South-eastern State's chief cash crops are palm kernels and palm oil. Cocoa, peanuts, benniseeds, piassava, soya beans, coconuts, cashew-nuts and kolanuts are also cultivated in commercial quantities, as are yam, cassava, maize, rice, coco-yams, plantains, bananas, tomatoes okro, melons, pineapples, chillies, garden eggs, sweet potatoes, paw-paws and citrus fruits.

The State has extensive untapped forest resources, including rubber. The high plateau in Obudu is tsetse-free, and suitable for cattle raising. Its cool, non-tropical climate invites tourism as do the beautiful sandbanks of Ibene off the Atlantic shore.

The sea, rivers and creeks which abound in the State are suitable for the development of commercial fishing. Minerals known to exist in the State are crude oil, tin ore, lead, zinc, limestone, gas and salt. Industries in the South-eastern State include timber production, rubber processing, saw-milling, palm oil processing, dairy farming, boat building and repairing, cement manufacture, banking, furniture manufacture and commercial fishing.

The State Capital, Calabar, is one of the Federation's main ports. It is rich in cultural heritage, has a modern airport, and is linked to the rest of the State and other main towns in Nigeria by roads, sea, rivers and telecommunications systems.

SOUTH EASTERN STATE CABINET**MILITARY GOVERNOR:** Brigadier U. J. Esuene**Secretary to Government:** Mr. M. O. Ani**Commissioner:** Chief E. Effem**MINISTRY OF EDUCATION:****Commissioner:** Mr. E. A. Essien**Permanent Secretary:****MINISTRY OF FINANCE:****Commissioner:** Mr. D. S. Udo-Inyang**Permanent Secretary:** Mr. E. C. D. Abia**MINISTRY OF HEALTH:****Commissioner:** Mr. E. Achibong**Permanent Secretary:** Mr. E. U. Essien**MINISTRY OF HOME AFFAIRS & SOCIAL WELFARE:****Commissioner:** Mr. K. J. N. Okpokam**Permanent Secretary:** A. Udoh**MINISTRY OF WORKS & HOUSING:****Commissioner:** Mr. S. J. Umoren**Permanent Secretary:** Mr. A. H. Ikwang**MINISTRY OF SURVEYS & TOWN PLANNING:****Commissioner:** Mr. E. Udoh**Permanent Secretary:** Mr. A. U. Usoro**MINISTRY OF AGRICULTURE & NATURAL RESOURCES:****Commissioner:** Mr. M. A. Eyo**Permanent Secretary:** Mr. E. E. Monjok**MINISTRY OF TRADE AND CO-OPERATIVES:****Commissioner:** Mr. E. O. Ngim**Permanent Secretary:** Mr. J. E. J. Asuquo**MINISTRY OF ECONOMIC DEVELOPMENT &****RECONSTRUCTION:****Commissioner:** Mr. E. R. Eyoma**Permanent Secretary:** Mr. E. E. Akpan**MINISTRY OF INFORMATION & CULTURAL AFFAIRS:****Commissioner:** Mr. J. D. Esema**Permanent Secretary:** Mr. U. B. Ugot**MINISTRY OF JUSTICE:****Commissioner & Attorney-General:** Mr. V. D. Uwemedimo**Permanent Secretary:** Mr. A. M. Ukot**MINISTRY OF INDUSTRIES & TOURISM:****Commissioner:** Mr. P. O. Odo**MINISTRY OF TRANSPORT:****Commissioner:** Mr. J. Wayas

SOUTH EASTERN STATE JUDICIARY**Judicial Headquarters & Calabar Judicial Division:****Chief Justice:** The Honourable Mr. Justice D. A. R. Alexander, C.B.E.**Judge:** The Honourable Mr. Justice E. Kooffreh**Acting Judge:** The Honourable Mr. Justice D. A. Eno**Chief Registrar:** Mr. E. O. Affiwatt**Acting Principal Registrar:** Mr. B. E. Ekanem**Acting Senior Registrar:** Mr. L. O. Silva**Higher Registrar, Litigation:** Mr. U. U. Ekanem**Higher Registrar (Administration):** Mr. E. E. Eyo**Assistant Probate Registrar:** Mr. O. A. Eno**Assistant Registrar (Administration):** Mr. M. E. Ekpe**CALABAR AND AKAMKPA MAGISTERIAL DISTRICTS****Acting Chief Magistrate:** Mr. E. J. Ntia**Senior Magistrate:** Mr. S. E. E. Efa**Registrar:** Mr. E. S. Cole**UYO JUDICIAL DIVISION****Judge and Chairman, Robbery & Firearms Tribunal:** The Honourable Mr. Justice E. E. Ita.**Registrar:** Mr. B. J. Nnandi**UYO AND ABAK MAGISTERIAL DISTRICTS****Senior Magistrate:** Mr. M. U. Usoro**Assistant Registrar:** Mr. E. A. Udoh**OGOJA JUDICIAL DIVISION****Judge:** The Honourable Mr. Justice C. O. Inyang**Higher Registrar:** Mr. E. U. Etukudo**OGOJA MAGISTERIAL DISTRICT****Senior Magistrate:** Mr. J. T. Akpabio**Assistant Registrar:** Mr. M. M. Etokeren**IKOT EKPENE JUDICIAL DIVISION****Judge:** The Honourable Mr. Justice S. J. Ete**Assistant Registrar:** Mr. E. M. Essang**IKOT EKPENE AND ITU MAGISTERIAL DISTRICTS****Magistrate:** Mr. G. J. Ufford**Assistant Registrar (functioning):** Mr. E. N. Eshiett**IKOM MAGISTERIAL DISTRICT****Magistrate:** Mr. G. A. Umeh**Assistant Registrar:** Mr. D. Archibong

OBUBRA MAGISTERIAL DISTRICT

Magistrate: Mr. J. O. Amadi

Assistant Registrar: Mr. T. D. Ukpong

EKET MAGISTERIAL DISTRICT

Magistrate: Mr. O. Sam-Ishie

Assistant Registrar: Mr. E. O. A. Umoh

OPOBO MAGISTERIAL DISTRICT

Magistrate: Mr. S. E. Umana

Assistant Registrar (functioning) : Mr. B. A. Eniang

OBUDU MAGISTERIAL DISTRICT

Magistrate: Mr. M. I. Akubeze

Assistant Registrar (functioning): Mr. A. A. Ukpe

ETINAN MAGISTERIAL DISTRICT

Magistrate: Mr. B. A. O. Egbuna

Assistant Registrar (functioning): Mr. R. O. Darley

ORON MAGISTERIAL DISTRICT

Magistrate: Mrs. C. A. Anyaegbunam

Assistant Registrar (functioning): Mr. C. A. Ettiah.



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EAST CENTRAL STATE

Area: 11,548 sq. miles

Population: 7,469,000

State Capital: Enugu (Population: 138,457)

The main export crop is palm produce. Because of its coal industry, Enugu, the state capital is often called the coal city. Maximum coal production was attained in 1960, but reserves of coal at Enugu is estimated at 39 million tons. Other known mineral resources are crude oil, lead, zinc, iron and limestone.

Yams, cassava, plantains, maize, citrus are produced for local consumption, and asbestos, pottery, oil processing, spinning and weaving, Akwete clothing, assembly plant, boat building, soap manufacturing, steel fabrication and shoe making, Terrazo tiles, mineral waters and beer are also produced in the state.

The State capital Enugu is best known as an administrative centre rather than a commercial one, although leading commercial firms have established branches there. Aba is highly industrialised and will continue to be the communications nerve centre of the state.

The £500,000 Onitsha market damaged during the recent hostilities, is located at a strategic position on the River Niger, making Onitsha an important commercial town, while the market itself was always one of the best and certainly the largest on the West Coast.

Oil wells around Owerri are being fully tapped.

EAST CENTRAL STATE CABINET

ADMINISTRATOR: J. Ukpabi Asika

Secretary to the Government: Mr. J. O. Ibeziako

MINISTRY OF FINANCE:

Commissioner: Dr. Ukwu I. Ukwu

Permanent Secretary: Mr. M. E. P. Udebiuwa

MINISTRY OF ESTABLISHMENTS:

Commissioner: Mr. O. Okeke

Permanent Secretary: Mr. S. C. A. Nwapa

MINISTRY OF TRADE & INDUSTRY:

Commissioner: Mr. E. Obianwu

Permanent Secretary: O. F. Obi

MINISTRY OF JUSTICE:

Commissioner & Attorney-General: Dr. M. O. Onwuamaegbu

Permanent Secretary: Mr. R. Okagbue

MINISTRY OF WORKS & HOUSING:

Commissioner: Mr. M. Elechi

Permanent Secretary: Mr. G. O. Ugah

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES:

Commissioner: Dr. E. I. Aligwekwe

Permanent Secretary: Mr. G. O. Ugwu

MINISTRY OF ECONOMIC DEVELOPMENT & RECONSTRUCTION:

Commissioner: Mr. D. C. O. Njemanze

Permanent Secretary: Dr. E. O. Iwuagwu

MINISTRY OF LANDS, SURVEY & URBAN DEVELOPMENT:

Commissioner: Mrs. F. Nwakuche

Permanent Secretary: Mr. V. A. Aniagoh

MINISTRY OF EDUCATION:

Commissioner: Mr. I Ifebigh

Permanent Secretary: Mr. B. O. Ajoku

MINISTRY OF HEALTH & SOCIAL WELFARE:

Commissioner: Dr. M. Adiele

Permanent Secretary: Mr. B. O. Odinamadu

MINISTRY OF INFORMATION & HOME AFFAIRS:

Commissioner: Chief C. A. Abangwu

Permanent Secretary: Mr. R. M. C. Chukwura

EAST CENTRAL STATE JUDICIARY**Chief Justice:** The Honourable Mr. Justice M. O. Balonwu**Puisne Judges:**

The Honourable Mr. Justice J. A. Phil-Ebosie
 The Honourable Mr. Justice W. O. Egbuna
 The Honourable Mr. Justice C. Ikpeazu
 The Honourable Mr. Justice A. N. Aniagolu
 The Honourable Mr. Justice C. A. Oputa
 The Honourable Mr. Justice K. O. Anya
 The Honourable Mr. Justice G. C. U. Agbakoba
 The Honourable Mr. Justice R. O. Okagbue
 The Honourable Mr. Justice E. O. Araka
 The Honourable Mr. Justice F. O. C. Nwokedi
 The Honourable Mr. Justice A. I. Aseme
 The Honourable Mr. Justice A. O. Ikwecheghe
 The Honourable Mr. Justice T. C. Umezina

Chief Registrar: Mr. A. O. Erokwu**Deputy Chief Registrar:** Mr. I. C. E. Ihejiroho**Chief Magistrates:**

Mr. C. O. Ike
 Mr. S. A. Obi
 Mr. F. G. C. Uyanna

SENIOR MAGISTRATES GRADE I:

Mr. R. C. Nzeribe
 Mr. E. O. Udo-Aboh
 Mr. F. I. Akujobi
 Mr. K. A. Adogu
 Mr. H. O. Nwazota
 Mr. S. N. Okoroafor
 Mr. M. O. Nweje
 Mr. J. N. M. Onyechi
 Mr. E. A. Ibeziako
 Mr. M. O. Eziri
 Mr. H. N. Chidume

SENIOR MAGISTRATES GRADE II:

Mr. C. O. Okonkwo	Mr. J. C. Metuh
Mr. B. M. C. Etiaba	Mr. G. U. Ononiba
Mr. S. I. O. Aguolu	Mr. N. N. Onugha

MAGISTRATES GRADE I:

Mr. C. O. Okpala
Mr. B. A. Agusioba
Mr. J. Johnson
Mr. G. A. Egejuru
Mr. J. A. Ojiako
Mr. I. O. Amazu
Mr. S. J. Ezeoke
Mr. G. U. Emenike
Mr. R. O. E. Alilionwu
Mr. B. A. Egbuna
Mr. P. C. Onyia
Mr. S. N. Nwachukwu
Mr. M. Ezeilo
Mr. F. K. Otaluka
Mrs. V. A. U. Onejeme
Mr. D. M. Ogwo
Mrs. F. U. Obiora

MAGISTRATES GRADE II:

Mrs. J. O. Oniah
Mr. L. O. Anyaduba
Mr. M. C. Marchie
Mr. O Enendu

PRINCIPAL REGISTRAR:

Mr. E. V. C. Ebo

SENIOR REGISTRAR:

Mr. M. C. J. Amene (Project Officer)
Mr. F. C. Edeogu

HIGHER REGISTRARS:

Mr. J. J. Ugorji
Mr. A. O. Monu
Mr. S. M. Chidom
Mr. H. O. G. Nwabuzoh
Mr. B. C. Ikechebelu
Mr. A. I. Onyeyiriche
Mr. J. I. C. Nwizu

Mr. E. P. O. Ofodile
Mr. F. U. Ononye
Mr. M. I. Ibuzo
Mr. G. A. Oparaugo
Mr. F. A. Udeora
Mr. F. E. Onyia
Mr. P. N. Onukwuli

BENUE PLATEAU STATE

Area: 39,204 sq. miles

Population: 4,009,408

State Capital: Jos (Population)

Demographically, in the state is about 120 different ethnic groups with intricate similarities in their institutions which are identifiable. Culturally the Plateau is a fascinating island.

Tin and associated minerals continue to be the most important industrial operation in the state. Over 90 mining companies, several indigenously owned, are engaged in it's extraction chiefly in Jos, Akwanga and Nasarawa Divisions.

In 1968 the state accounted for over 80% of the total tin out-put of the country and 85% of the total columbite produced.

Work on the exploitation of coal, limestone and brine have not yet started. Related industries have been projected.

The £2.2 million Fibre Factory established in Jos in 1967 produces 20 — 25 million sacks and twill bags of various sizes annually from kenaf leaves grown mainly in the state.

Daily 3½ tons of assorted sweets are produced at a confectionery in Jos. It started production in 1970.

The majority of the people are farmers and apart from cultivating their staple food crops, they also cultivate large quantities of cash crops which include Bennisseed, Soya Beans, Groundnut and Cotton. The state also exports Hides and Skins. A Creameries in Vom, 14 miles south of Jos produces ghee, dried and pasturized milk, butter, cheese and a high protein food called "Arlac".

Rail, road and air services connect the state with the rest of the country; telecommunications services are highly developed.

BENUE-PLATEAU STATE CABINET

MILITARY GOVERNOR: Commissioner J. D. Gomwalk.

Secretary to Military Governor: Mr. Selcan Miner

MINISTRY OF INTERNAL AFFAIRS & INFORMATION:

Commissioner: Mr. S. Shammah

Permanent Secretary: Malam Alhaji M. B. Ibrahim

MINISTRY OF FINANCE:

Commissioner: Mr. J. Adeka

Permanent Secretary: Mr. D. Dankaro

MINISTRY OF WORKS & SURVEYS:

Commissioner: Mr. D. A. Ashu

Permanent Secretary: Mr. J. M. Samci

MINISTRY OF REHABILITATION AND RESETTLEMENT:

Commissioner: Mr. H. D. Tyungu

Permanent Secretary:

MINISTRY OF NATURAL RESOURCES & CO-OPERATION:

Commissioner: Alhaji Y. Sabo

Permanent Secretary: Malam Abdu Abubakar

MINISTRY OF EDUCATION:

Commissioner: Dr. S. Daju

Permanent Secretary: Mallam K. Idrisu

MINISTRY OF SOCIAL WELFARE & COMMUNITY

DEVELOPMENT:

Commissioner: Mr. V. Shirsha

Permanent Secretary: Mr. S. D. Gani

MINISTRY OF TRADE AND INDUSTRY:

Commissioner: Malam E. M. Damlak

Permanent Secretary: Mr. V. G. Sanda

MINISTRY OF ESTABLISHMENTS:

Commissioner: Mr. M. Gargadi

Permanent Secretary: Alhaji Y. Shande

MINISTRY OF JUSTICE:

Commissioner: Mr. J. A. Orshi

Permanent Secretary:

MINISTRY OF LOCAL GOVERNMENT:

Commissioner: Alhaji M. Wada

Permanent Secretary:

MINISTRY OF HEALTH:

Commissioner: Mr. Isaac Shaahu

Permanent Secretary: Mr. R. M. Ogenyi

BENUE PLATEAU STATE JUDICIARY

Chief Justice: Honourable Sir N. V. Reed

Senior Puisne Judge:

Mr. Justice D. L. Bate

Acting Judge:

Mr. Justice Saidu Kawu

Acting Chief Registrar:

Mr. A. R. Soluade

Acting Chief Magistrate:

Mr. L. A. Ayorinde

Mr. Bisi Kolawole

Magistrate Grade I:

Mr. D. S. T. O. Pessu

Acting Senior Magistrate Grade I:

Mr. L. N. Emefo

Acting Magistrate Grade I:

Mr. M. B. U. Alaka .

Mr. N. O. Anuga

Acting Magistrate Grade II:

Mr. P. Ejale

Senior Registrar:

Mr. O. Okoh

Registrar:

Mr. M. B. Garba

Mr. M. N. Mohammed

Acting Registrar:

Mr. D. A. Ejembi

Assistant Registrar:

Mr. J. E. A. Iyorliam

Mr. M. Puepet

Mr. J. H. Nwunuju

Acting Assistant Registrar:

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NORTH EASTERN STATE

Area: 105,000 sq. miles

Population 7, 893,343

State Capital: Maiduguri (Population: 139,965)

The North-Eastern State is the largest in the Federation. Its administrative provinces are Bornu, Bauchi, Adamawa and Sardauna. It has an unrivalled development potential — opportunities for industrial and agricultural investments are many and varied. Cotton and groundnut account for an income of at least £8 million for producers in the state. Of this, 150,000 tons of groundnut and 40,000 tons of seed cotton are exported each year.

Major irrigated crops at present are wheat and rice but there are possibilities of growing a wide variety of additional crops. The State authorities encourage foreign investors to establish plantation farming, either alone, or in partnership with local entrepreneurs.

About half of Nigerias livestock population is in the State. This has form the basis for the development of the Bauchi meat industry.

Limestone, cassiterite, liatominte barite and graphite have been located in the State but have not yet been exploited. Tin is mined in isolated areas.

A rail extention to Bornu and a good network of roads linking the state with other states and inexpensive electricity provide the infrastructure for industrial development. The state also possesses a great tourism attraction in Yankari, West Africa's only game reserve. This is a 720 sq. miles area. It has a wide selection of game ranging from lion to elephants, antelopes, monkeys and birds.

Lake Chad fisheries is noted for it's fish supply to the state's population.

NORTH EASTERN STATE CABINET

MILITARY GOVERNOR: Brig. Musa Usman
Secretary to Government: Alhaji Muhammadu Monguno

MINISTRY OF AGRICULTURE:
Commissioner: Alhaji Muhammadu Mai
Permanent Secretary:

MINISTRY OF ESTABLISHMENTS & TRAINING:
Commissioner: Mr. Edmond Namibo
Permanent Secretary: Mallam Baba Gana

MINISTRY OF EDUCATION:
Commissioner: Alhaji Ibrahim Biu
Permanent Secretary: Mallam Muhammadu Sabo

MINISTRY OF HOME AFFAIRS:
Commissioner: Mr. Azi Nyako
Permanent Secretary: Alhaji Isa Mele

MINISTRY OF TRADE & INDUSTRY:
Commissioner: Alhaji Umaru M. Baba
Permanent Secretary: Mallam Yaya Abubakar

MINISTRY OF ANIMAL HEALTH AND FORESTRY:
Commissioner: Alhaji M. Mahdi
Permanent Secretary: Mallam Muh Saba

MINISTRY OF FINANCE:
Commissioner: Alhaji Adamu Fika
Permanent Secretary: Alhaji Abubakar Umah

MINISTRY OF LAND AND SURVEY:
Commissioner: Alhaji Yerima Balla
Permanent Secretary: Alhaji H. Godowoli

MINISTRY OF INFORMATION AND SOCIAL WELFARE
Commissioner: Mr. U. Z. Jerengol
Permanent Secretary:

MINISTRY OF JUSTICE:
Commissioner / Attorney-General: Alhaji Babu Ardo
Permanent Secretary:

MINISTRY OF LOCAL GOVERNMENT:
Commissioner: Alhaji Yakubu Lame
Permanent Secretary:

MINISTRY OF ECONOMIC PLANNING:

Commissioner: Mr. Suleman Kumo

Permanent Secretary:

MINISTRY OF CO-OPERATIVE AND COMMUNITY DEVELOPMENT:

Commissioner: Mr. Suleman Kumo

Permanent Secretary:

MINISTRY OF HEALTH:

Commissioner: Alhaji Dauda Belel

Permanent Secretary: Mallam Bello Kirfi

MINISTRY OF WORKS AND HOUSING:

Commissioner: Mr. Dominic Japeo

Permanent Secretary:

NORTH EASTERN STATE JUDICIARY

Chief Justice: Hon. Sir N. V. Reed

Acting Judge:

Honourable Mr. Justice R. Hague

Chief Registrar:

Mr. P. A. Barreto

Acting Chief Magistrate:

Mr. S. O. Adagun

Mr. J. O. Adefila

Acting Senior Magistrate:

Mrs. Aloma M. Abubakar

Acting Principal Registrar:

Mr. F. O. Ovioun

Acting Senior Registrar:

Mallam S. B. Gimba

Acting Higher Registrar:

Mallam M. H. Abubakar

Registrar:

Mallam Sa'adu Gurin

Acting Registrar:

Mallam M. M. Dumbulwa

Mallam U. B. Bin

Assistant Registrar

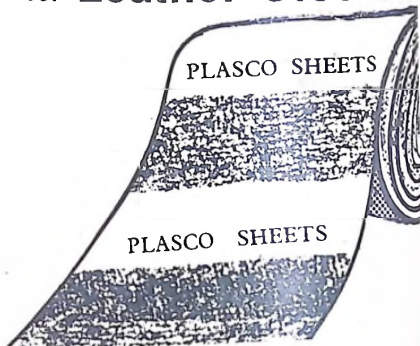
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NORTH WESTERN STATE

Area: 65,004 sq. miles

Population: 5,733,296

State Capital: Sokoto (Population: 89,817)

North-Western's extensively traditional industries have produced world-famous 'Morocco Leather' from its Sokoto goats' skins, Abuja pots and Bida brassworks and beads. Export crops are groundnut, tobacco, cotton, soya beans, and palm produce. Known mineral deposits in North-Western State are gold, tin, and columbite, marble, graphite and limestone. The State's animal resources include cattle, sheep, goats, camels and pigs. The Nupes make well-known shea-butter.

The State is the home of the modern Kalambaina cement factory at Sokoto. Textile manufacture, pig farming, glass works, leather works, spinning, weaving and fishing also contribute to the economy of the State. Abuja Pottery Training Centre has received students from various parts of the world, including Britain, New Zealand, Uganda and Ghana. The State's tobacco leaf production and rice plantations have a promising future. Industrial expansion in North-western State will be further enhanced with building of the Shiroro Gorge hydro-electric network. The Sokoto Rima Valley project, jointly sponsored by the Nigerian Government and the Food and Agricultural Organisation (FAO) will supply basic data for soil and water resources aimed at improving agriculture in the valleys.

Sokoto, the State capital, was the heart of the historic Fulani Empire and seat of Sultan 'Sarkin Musulmi' (Head of Muslims) of the old Western Sudan. Good road, river and air transport as well as telecommunications connect Sokoto with the rest of the State and other parts of the Federation.

With the completion of the Kainji Dam and the quay at Yelwa river, transportation on the Niger from Jebba and Yelwa then on to neighbouring countries has improved.

The State has potential tourist attractions in the annual Argungu Fishing Festival and numerous traditional dances and festivities.

NORTH WESTERN STATE CABINET

MILITARY GOVERNOR: Chief Superintendent Usman Far

MINISTRY OF EDUCATION:

Commissioner: Alhaji Ibrahim Gusua

Permanent Secretary: Alhaji M. Bello

MINISTRY OF FINANCE:

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Permanent Secretary: Alhaji Sulaiman Luman

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Permanent Secretary:

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MINISTRY OF ANIMAL AND FOREST RESOURCES:

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Permanent Secretary:

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Commissioner: Alhaji M. Z. Musa

Permanent Secretary: Alhaji H. Lemu

MINISTRY OF JUSTICE:

Commissioner / Attorney-General: Alhaji Amadu Suka

Permanent Secretary:

MINISTRY OF HEALTH:

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MINISTRY OF WORKS:

Commissioner: Alhaji Abdu Gusau

Permanent Secretary:

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Permanent Secretary: Alhaji M. Jega

MINISTRY OF INFORMATION, CULTURE AND SOCIAL

DEVELOPMENT:

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Permanent Secretary: Alhaji J. Bala

MINISTRY OF COMMUNITY DEVELOPMENT:

Commissioner: Alhaji Abubakar Tunaii

Permanent Secretary:

MINISTRY OF HOME AFFAIRS:

Commissioner: Alhaji Ahmadu Bawa

Permanent Secretary:

NORTH WESTERN STATE JUDICIARY**Chief Justice:**

The Honourable Sir. Nigel V. Reed

Senior Puisne Judge

The Honourable Mr. Justice Jeffery R. Jones

Judges:

The Honourable Mr. Justice Arthur Wheeler

The Honourable Mr. Justice Khalid Hasan

Chief Magistrate:

Alhaji Umaru Maidamma

Acting Chief Magistrate:

Alhaji Uthman Mohammed

Magistrate Grade I:

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Mr. Henry A. Odusami

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Alhaji Mu'azu Muhammad

Senior Registrar:

Alhaji Mustapha A. Yelwa

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Mr. J. K. Dipe

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KANO STATE

Area: 16,630

Population: 5,774,842

State Capital: Kano City (Population: 295,432)

Kano is the groundnut centre of Nigeria. A large part of this is increasingly used locally by the oil mills in the State. A sizeable quantity of cotton, cowpeas, wheat and tobacco is also produced. It is estimated that gross agricultural production is in the region of £70 million per annum.

About 800,000 heads of cattle and more than twice that number of sheep and goats graze in the State's grasslands. The meat products from these animals are used by Canning Company to produce over two million cans of corned beef, beef stew and a variety of Nigerian foods annually. Hides and skins, bone, and meat are also exported. There are two big piggeries and a number of poultry farms near Kano.

Some quantity of tin, columbite and cassiterite is mined.

There are over 130 industrial establishments with a combined annual output of over £40 million and employing over 25,000 Nigerians. Their chief products include wood and steel furniture, enamelware, cosmetics, drinks, stationery, canvas and leather shoes, groundnut oil and cakes, soap, tyre-retreading, textiles, carbon dioxide and dry ice. Cottage industry covering weaving, dyeing and leather work is still an important source of employment for thousands of craftsmen.

The Government is currently developing a tourists attraction complex in the south-western part of the State. This includes the 400-sq. mile Kogi Kano Game Reserve, the Tiga and Bagauda dams and the Bagauda Lake Hotel. Good roads, jeep tracks and a canal will interconnect the complex.

There are good telecommunication and transport systems linking Kano with every part of the Federation. Kano has one of the busiest international airports in West Africa and is renowned for its ancient walled city and the caravan routes linking it with northern Africa.

KANO STATE CABINET:**MILITARY GOVERNOR:** Commissioner Alhaji Audu Bako**Secretary to the Military Government:** Alhaji Audi Howeidu**MINISTRY OF LOCAL GOVERNMENT:****Commissioner:** C. P. Alhaji Audu Bako**Permanent Secretary:** Mr. E. D. Nelson**MINISTRY OF HEALTH AND SOCIAL WELFARE:****Commissioner:****Permanent Secretary:** Alhaji Musa Gurnel**MINISTRY OF EDUCATION:****Commissioner:** Alhaji Muhtari Sarkin Bai**Permanent Secretary:** Alhaji Husaini Adamu**MINISTRY OF AGRICULTURE & NATURAL RESOURCES:****Commissioner:** Alhaji Muhammadu Inuwa Dutse**Permanent Secretary:** Mallam Z. M. Bello**MINISTRY OF FINANCE:****Commissioner:** Alhaji Tako Yakassai**Permanent Secretary:** Mr. R. O. Mant**Permanent Secretary:** Alhaji Aliyu Daneji (As under-study).**TELEPHONE**Office: { 43246
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Permanent Secretary: M. Sulaiman Baffa

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Permanent Secretary: Alhaji Muhammadu Ibrahim.

MINISTRY OF JUSTICE:

Attorney-General and Permanent Secretary: Alhaji Sani Aikawa

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Associate Puisne Judge: Honourable Mr. Justice Jones

Judge: Honourable Mr. Justice Wheeler

District Court Judge: Honourable Alhaji A. B. Wali

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Magistrate Grade II: Mr. J. O. Jobome

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Deputy Registrar: Mr. I. D. Mudi

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NORTH CENTRAL STATE

Area: 26,949 sq. miles

Population: 4,098,305

State Capital: Kaduna (Population: 149,910)

Cotton is the State's main product. Farmers of North Central State produce more cotton per head than their counterparts anywhere else in the Federation. Another important cash crop for the State is groundnuts. Tobacco is cultivated in commercial quantities and increasing importance is being attached to 'Kenaf' for the production of rayon and netted fibre for the sack factory in Benue-Plateau State. Hides and Skins are exported and sugarcane is grown extensively. Mineral resources include gold, cassiterite, amethyst and molybdenite. Investigations are underway to ascertain the extent and quality of uranium, mica, kyanite, columbite and silica sand.

Giant factories in Kaduna produce textiles alongside the Federal Government's ordinance factory. Brewery and petrol depots are also situated in Kaduna. Cotton gins, tobacco leaf drying plants, cigarette and vegetable oil factories, a colour printing press; bicycle assembly plants and groundnut mills also operate in this State.

The North Central State is served by modern telecommunications and transportation which connect the State to all parts of the Federation. Kaduna is a well planned town served by a radio and TV network; Ahmadu Bello University is situated in Zaria; historic Hausa town of the State.

The State also has tourist attractions, elephant ranges, scenic spots and relics of ancient Hausa civilization. Kaduna's 78 room Ahmadu Bello Hotel is centrally air-conditioned.

NORTH CENTRAL STATE CABINET

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DEVELOPMENT:

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Permanent Secretary: Alhaji M. I. Smalla

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MINISTRY OF AGRICULTURE & NATURAL RESOURCES:

Commissioner: Alhaji Muhammadu Danrɔɔlam
 Permanent Secretary: Alhaji Aminu Salihu

MINISTRY OF JUSTICE:

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MINISTRY OF TRADE INDUSTRY & CO-OPERATIVES:

Commissioner: Alhaji Othman Ladan Baki
 Permanent Secretary: Alhaji Abubakar Jibril
 Secretary (Rural Development Bureau): Alhaji Sani Daura.

NORTH CENTRAL STATE JUDICIARY

Chief Justice: Honourable Sir N. V. Reed

Chief Puisne Judge: Honourable Mr. Justice Muhammedu Bello

Chief Registrar: Alhaji S. U. Mohammed

Chief Magistrate: Mallam S. M. A. Belgore

Chief Magistrate Grade II: Mr. K. A. Aroyewun

Chief Magistrate Grade I: Mallam A. Umaru

Deputy Registrar: Mallam Yusufu Ibrahim
 Mr. J. B. A. Onoba

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THE INDIGENISATION DECREE

As from March 31, 1974, no person, other than a Nigerian citizen or association shall be the owner or part-owner of 22 selected enterprises in Nigeria.

The enterprises include all aspects of pools betting business and lotteries, advertising agencies and public relations business, newspaper publishing and printing and haulage of goods.'

This is one of the features of the decree formalising the government's decision on indigenisation of businesses.

Also from the same date, no alien shall be the owner or part-owner of 33 other businesses where the paid-up share capital of the enterprise does not exceed £200,000 or the turnover of the enterprise does not exceed £500,000 whichever the board of the Nigerian Enterprises Promotion considers to be appropriate and applicable in relation to such enterprise.

This also applies to business where if the paid-up share capital exceeds £200,000 or the turnover exceeds £500,000 (whichever is appropriate and applicable), but where the equity participation of Nigerian citizens or associations in the enterprise is less than 40 per cent.

Exemptions:

The enterprises in this category include construction industries, beer brewing, departmental stores and supermarkets, manufactures of cement, poultry farming, printing of books and wholesale distribution.

Furthermore, "no alien enterprise shall be established on or after February 23, 1972, as respects any of the said enterprises or continue to be operated, otherwise than as permitted under the decree".

The decree also provides that no alien shall, from February 23, 1972, establish any of the 22 selected enterprises exclusively reserved for Nigerians.

Exemptions may be granted in certain circumstances, and subject to such conditions as may be deemed necessary in respect of enterprises affected by the decree.

NIGERIAN ENTERPRISES PROMOTION BOARD

A new organisation — the Nigerian Enterprises Promotion Board — has been established by the Federal Government to, among others, advance the promotion of Nigerian enterprises.

A decree establishing the organisation also established the Enterprises Promotion Committee in each state — with has powers to assist and advise the board on the implementation of the decree, and to ensure that the provisions of the decree are complied with by aliens resident in any state.

According to the decree, the board shall have general power to "advance and develop the promotion of enterprises in which the people of Nigeria shall participate fully and play a dominant role".

And, in particular, without prejudice to the generality of its functions, the board shall have power;

*to advise the commissioner on clearly defined policy for the promotion of Nigeria enterprises:

- * to determine any matter relating to business enterprises in Nigeria generally in respect of commerce and industry which may be referred to it in accordance with any directive of the commissioner, and to make such recommendations as may be required on those matters in such manner as may be directed by the commissioner; and
- * to perform such other functions as the commissioner may require, or as may be conferred on it by this decree or any other enactment, so however, that in the exercise of any power or performance of any function by or under this decree the board shall not act, in relation to any of the enterprises specified in Schedule 1 or 2 to this decree which is purely a commercial undertaking, except on the advice of the permanent secretary to the Federal Ministry of Trade.

The members of the board, to be appointed by the commissioner, shall comprise of the permanent secretary, Federal Ministry of Trade, who shall be the chairman; one representative each of the other federal ministries — Trade, Finance, Economic Development, Housing, construction and Internal Affairs; three representatives of departments or investment agencies incorporated in Nigeria; and a secretary to the board who will be an officer in the Federal Ministry of Trade.

The board shall have power to co-opt any person to attend its meetings and a member of the board shall hold office for such period as may be specified in the instrument of appointment.

Under the decree, the committee in each state will be made up of the permanent secretary responsible for industries in the state, who shall be the chairman of the committee, an officer in the Ministry of Trade, and the registrar of co-operative societies.

Three other persons to be appointed by the state commissioner or state commissioners, as the case may be, for trade and industry shall also sit on the committee for such period as may be determined by the governor of the state.

The committee shall have power to co-opt any person to attend its meetings and its secretary shall be an officer in the Ministry of Trade.

Industry of the state or any other fit and competent persons in the public service of the state appointed by the governor of that state.

The principal function of the committee shall be:

- * to assist and advise the board on the implementation of this decree;
- * to ensure that the provisions of this decree shall be complied with by any alien resident or carrying on business in the state;
- * to recommend to the board such other measures as may be specified in opinion of the committee to enable full effect to be given to the provisions of this decree and
- * to perform such other functions as may be given to it by the board.

The decree provides that the expense of the board in the exercise of its functions shall be paid out of funds provided by the Federal Government.

ENTERPRISES exclusively reserved for Nigerians are:

- *Advertising agencies and public relations business.
- *All aspects of pools betting business and lotteries.
- *Assembly of radios, radiograms, record changers, television sets, tape recorders and other electric domestic appliances not combined with manufacture of components.
- *Blending and bottling of alcoholic drinks.
 - *Blocks, bricks and ordinary tiles manufacture for building and construction works.
 - *Bread and cake making.
 - *Candle manufacture.
 - *Casinos and gaming centres.
 - *Cinemas and other places of entertainment.
- *Clearing and forwarding agencies.
 - *Hairdressing.
 - *Haulage of goods by road
 - *Laundry and dry-cleaning.
 - *Manufacture of jewellery and related articles.
 - *Newspaper publishing and printing.
- *Ordinary garment manufacture not combined with production of textile materials.
 - *Municipal bus services and taxis.
 - *Radio and Television broadcasting.

- *Retail trade (except by or within the departmental stores; supermarkets).
- *Rice milling.
- *Singlet manufacture.
- *Tyre retreading.

ENTERPRISES barred to aliens under certain conditions:

- Beer brewing.
- Boat building.
- Bicycle and Motorcycle tyre manufacture.
- Bottling soft drinks.
- Coastal and inland water-ways shipping.
- Construction industries.
- Cosmetics and perfumery manufacture.
- Departmental stores and supermarkets.
- Distribution agencies for machines and technical equipment.
- Distribution and servicing of motor vehicles, tractors and parts thereof on other similar objects.
- Estate agency.
- Fish shrimp trawling and processing.
- Furniture making.
- Insecticides, pesticides and fungicides.
- Internal air transport (scheduled and charter services).
- Manufacture of bicycles, Cement, Matches, Metal Containers, Paints, varnishes or other similar articles.
- Soaps, and detergents.
- Suitcases, briefcases, hand bags, purses, wallets, portfolios and shopping bags.
- Manufacture of wire, nails, washers, bolts, nuts, rivets, and other similar articles.
- Paper conversion industries, passenger buses (interstate).
- Poultry farming.
- Printing of books.
- Production of sawn timber, plywood, veneers.
- Screen printing on cloth, dyeing.
- Slaughtering.
- Storage.
- Distribution and processing of meat.
- Shipping.
- Travel agencies and wholesale distribution.

THE ALL AFRICAN GAMES

ABOUT forty countries in Africa participated in the Second All-Africa Games in Lagos last January.

The Games were held under the auspices of the Supreme Council for Sport in Africa who also governed the games. The rules of the International Sports Federation whose sports are included on the programme of the Games were observed.

Names of the countries that participated are:— Algeria, Botswana, Cameroun, Central Africa Republic, Dahomey, Ethiopia, Equatorial Guinea, Gabon, Ghana, Guinea, Ivory Coast, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Niger, Nigeria, Peoples Republic of the Congo, Gambia, Rwanda, Senegal, Sierra Leone, Somalia, Sudan, Swaziland, Tanzania, Togo, Tunisia, Uganda, Egypt, Upper Volta, Zambia and Zaire.

APPROVED SPORTS

At its special meeting held in Lagos, the Executive Committee of the Supreme Council for Sport in Africa decided that any twelve sports recognised by the International Olympic Committee may be included in the programme for the All Africa Games, provided that at least ten countries undertake to participate in the sport.

The following twelve sports qualified for inclusion in the programme.

Athletics, Boxing, Football, Basketball (Men and women), Volleyball (Men), Swimming (Men and women), Lawn Tennis, Cycling, Table Tennis, Handball and Judo.

CONDITIONS FOR PARTICIPATION

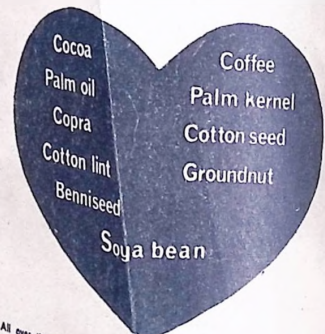
To qualify for participation in the All Africa Games, a competitor must possess the nationality of an independent African country which he represented either by birth or legal naturalization (completed at least six months prior to the games) and also complied with the rules of 'amateurism' as laid down by the International Olympic Committee and the International Federations.

Such independent African country were regular members of the Supreme Council for Sport in Africa and its national Olympic Committee must also be recognised by the International Olympic Committee.

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GROUP SPORTS AND ZONAL ELIMINATION

Seven elimination zones were created on the continent for competition in the following group sports — Football, Handball, Volleyball, Basketball (*Men*), and Basketball (*women*). Only finalists from the regional zones after the preliminary elimination contests and the host country, Nigeria, competed in the finals in Lagos.

Zone 1. Morocco, Algeria, Tunisia, Libya — (*Commissioner*) — *Mr. M. C. Kuyate*.

Zone 2. Mauritania, Mali, Senegal, Gambia, Guinea — (*Commissioner*) — *Mr. Hima Djibrilla*.

Zone 3. Sierra Leone, Liberia, Ivory Coast, Ghana — (*Commissioner*) — *Mr. J. C. Ganga*.

Zone 4. Niger, Upper Volta, Dahomey, Togo — (*Commissioner*) — *Mr. Chehata*.

Zone 5. Tchad, Central Africa Republic, Cameroun, Gabon, Equatorial Guinea, Zaire, Peoples Republic of the Congo — (*Commissioner*) — *Mr. Lamin Djack*.

Zone 6. Egypt, Uganda, Kenya, Ethiopia, Sudan, Somalia — (*Commissioner*) — *Mr. Musa Kasonka*.

Zone 7. Zambia, Tanzania, Madagascar, Malawi, Burundi, Rwanda, Mauritius, Lesotho, Botswana, Swaziland — (*Commissioner*) — *Mr. A. A. Ordia*.

INDIVIDUAL SPORTS AND ENTRY STANDARDS

In the individual sports, such as athletics and swimming, each country entered at least one competitor per event whether that competitor attained the set standard required or not.



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Entry Standards**Athletics**

Events	Men	Women
100 m.	10.6	12.4
200 m.	21.6	27.0
400 m.	48.0	63.0
800 m.	1:55.0	2:40.0
1,500 m.	3:52.0	T
5,000 m.	15:15.0	T
10,000 m.	32:00.0	T
4 x 400 m. Relay	3:15.0	3:50.0
110 m. Hurdles	15.0	
100 m. Hurdles		15.5
400 m. Hurdles	53.5	
High Jump	1m. 95cm.	1m. 50cm.
Long Jump	7m. 25cm.	5m.
Pole Vault	3m. 70cm.	
Triple Jump	15 m.	
Shot Put	15 m.	12m.
Discus	45 m.	35 m.
Javelin	60 m.	35 m.
1,500 m.		6:00.0
3,000 m. Steeplechase	10:00.0	
Marathon	Open (No Time)	

Swimming

100 m. free style	1:03	1:15
200 m. free style	2:25	2:50
400 m. free style	5:00.0	
100 m. back-stroke	1:14	1:20
200 m. back-stroke	2:50	
100 m. breast stroke	1:22	1:30
200 m. breast stroke	3:02	3:20
100 m. butterfly	1:10	1:20
200 m. butterfly		
(4 x 50m.)	2:34	3:20
200 m. individual		
Medley	2:45	3:20
400 m. free style relay		
800 m. free style relay		
(4 x 200m.)		
400 m. Medley Relay		
(4 x 100m.)		

SPORTS PROGRAMME FOR THE 2ND ALL-AFRICA GAMES, LAGOS, NIGERIA, 7TH-18TH JANUARY, 1973. (Period 12 days)
Le Programme des Sports (Durée: 12 Jours)

JANUARY	1	2	3	4	5	6	7	8	9	10	11	12
	Sun.	Mon.	Tue.	Wed.	Thu.	Fri.	Sat.	Sun.	Mon.	Tue.	Wed.	Thu.
	7	8	9	10	11	12	13	14	15	16	17	18
ATHLETICS - MEN & WOMEN		.	.	MA	ME	.	A	.	E	A	A	
ATHLETISME		E	E	ME	REST	ME	ME	.	.	.	.
BASKETBALL MEN		.	.	MA	E	ME	REST	E	M&E	.	.	
BASKETBALL		.	.	AE	AE	AE	AE	AE	.	FINAL	.	
BASKETBALL WOMEN		M	.	.	M	.	.	.	.	.	.
BASKETBALL		E	.	E	.	E	.	E	.	E	.	
HANDBALL		.	MA	MA	MA	MA	M	MA	.	.	.	
HANDBALL		E	E	E	REST	E	.	.	.	.	.
JUDO		.	.	MA	MA	MA	MA	A	A	A	.	
JUDO		MA	MA	MA	.	MA	.	MA	AE	.	.	
LAWN TENNIS		MA	MA	MA	MA	MA	MA	MA	.	.	.	
LAWN TENNIS		MA	MA	MA	MA	MA	MA	MA	.	.	.	
SWIMMING - MEN & WOMEN		MA	MA	MA	MA	MA	MA	MA	.	.	.	
NATATTON		MA	MA	MA	MA	MA	MA	MA	.	.	.	
TABLE TENNIS		MA	MA	MA	MA	MA	MA	MA	.	.	.	
TABLE TENNIS		MA	MA	MA	MA	MA	MA	MA	.	.	.	

Opening Ceremony La Cereemonie d'Ouverture

Closing Ceremony La Cereemonie de Cloture
6.00 p.m.

GAMES VILLAGE

The University of Lagos campus, including the College of Education, the College of Technology and the Queen's College all combined to form the Games Village. Female competitors were accommodated at the Queen's College, a Secondary boarding school for girls.

The Organising Committee consists of:—

Chairman	.. ..	— Brigadier Henry E. O. Adefope
Secretary-General	.. ..	— Mr. Abraham A. Ordia
Accommodation Sub-committee (Chairman)— Mr. Felix Ede		
	Sub-committee (Chairman)— Mr. A. B. O. Cole	
Communications	.. ..	— Alhaji Aminu Saleh
Entertainment	.. ..	— Mr. T. A. O. Adebajo
Legal and Concessions	.. ..	— Mr. T. A. B. Oki
Medical	.. ..	— Dr. E. I. P. Ebosie
Press and Publicity	.. ..	— Mr. O. S. Ero-mosele
Protocol, Reception and Welfare	.. ..	— Mr. V. Chibundu
Transport	.. ..	— Mr. M. Mustafa
Ceremonial	.. ..	— Col. I. B. M. Haruna
Souvenirs	.. ..	— Mr. G. O. Ignedion
Traffic	.. ..	— Mr. S. A. Oshodi
Tickets	.. ..	— Mr. A. S. G. Nelson
Games Village Commandant		— Lt. Col. J. Kpera



THE NEW NATIONAL STADIUM AND ITS SPORTS COMPLEX

The Oval-shaped stadium in the city of Lagos, the venue of the games is designed to hold 50,000 spectators of whom only 10,000 will not be seated can be divided into four segments viz:—

- (i) West Stand or the Grand Stand,
- (ii) The East Stand,
- (iii) The North Stand, and
- (iv) The South Stand.

The West Stand or Grand Stand

This is the only part of the stadium that is covered and will have sitting accommodation for 10,000 persons. It has two terraces — the lower and the upper terraces. This stand holds the State box and the press box.

On the ground level are two gymnasia, toilets, changing rooms, showers as well as medical rooms for first aid.

The East Stand

Like the West Stand the East Stand also has two terraces — the upper and the lower. Also like the West Stand all spectators will be seated but not under cover. Below the terraces, on the ground level are store accommodation for sports equipments, workshops and a service pit. The ceremonial-service entrance to the arena is at the ground level of this stand.

The North Stand

This Stand also has two terraces. The upper terraces are meant for spectators that will be seated while the lower terrace will be for standing spectators.

The South Stand

The arrangement is similar to that of the North Stand except that at the basement of the Stand is a tunnel which leads from the dressing rooms to the arena.

Facilities for Competitors The facilities for competitors consist of changing rooms with locker type, stores, toilets, security and medical rooms for about 100 men and 60 women. Competitors come into the arena through a tunnel and above this tunnel are changing rooms for officials.

The Arena

It comprises a 400 meter athletic track of eight lanes covered with an all-weather synthetic material. This is the first of its type in Africa

and was donated by the West German Government. Also on the arena with the synthetic material are the tracks for the 100 meters sprint, 110 meters hurdles and the run-ups to the Long Jump, High Jump, Triple Jump, Pole Vault and Javelin pitches.

In the centre of the arena is a standard size football pitch. Surrounding the arena is a 5.5 meters wide by 5.5 meters deep moat designed to prevent angry spectators from entering the arena to molest official competitors.

Special Features

Apart from the all-weather synthetic tracks, the state box and Press box already mentioned there are several other special features in the Stadium. There is the waiting room for the Head of State, a conference room and a V.I.P. reception room adjacent to the State box. Other features include fifteen office rooms and a large restaurant with adjacent kitchens and stores. There are also stores for sports equipment and a large number of bars and toilets situated at strategic points all around the stadium.

The four segments of the oval-shaped stadium are each separated by four 0.9m. wide gaps which run through the height of the terrace. Apart from telephones and public address systems there is an intercom communication system.

The stadium is equipped with an electric scoreboard, photo finish and timing equipment. There are four 54.00m. high towers to provide floodlighting for the arena as well as the stands and the 5,000 capacity parks.

The stadium is one of the most modern and best equipped in the world. Apart from the main stadium itself, the complex includes the following:—

The stadium is one of the most modern and best equipped in the world.

Apart from the main stadium itself, the complex includes the following:—

- (a) A sports hall for indoors sports with the exception of swimming. The hall is designed to seat 5,000 spectators.
- (b) An Olympic size Swimming pool with a diving pool and electronic scoreboard. There are also covered stands to seat spectators.
- (c) Seven outdoor lawn tennis courts including a centre court surrounded by stands for spectators.
- (d) Another standard football pitch with stands provided for spectators as well as a hockey pitch and athletic training tracks.

INCOME TAX

Company taxation in Nigeria is under the jurisdiction of the Federal Board of Inland Revenue. Taxation of individuals is under the control of the State Tax Authorities) but the Federal Board of Inland Revenue still deals with arrears of tax of individuals up to and including 1967-68 year of assessment in that area of the present Lagos State formerly designated as the "Federal Territory of Lagos" before the creation of States, in 1967. Although the concept of modern direct taxation in Nigeria dates back to 1943, it was in 1961, shortly after Independence that the following major legislation were enacted:—

Income Tax Management Act (No. 21);

Companies Income Tax Act (No. 22);

Personal Income Tax (Lagos) Act (No. 23).

Earlier, the Income Tax Administration Ordinance (No. 39) and the Industrial Development Income Tax Relief Ordinance (No. 8) were passed in 1958 while the Petroleum Profits Tax Act (Ordinance) was enacted in 1959 (No. 15). Later, Income Tax Rent Acts were passed in 1963 (No. 22) and 1965 (No. 8). Since 1966, several Decrees have been promulgated to amend various sections of the Acts, especially the Companies Income Tax Act, which is the basic law governing company taxation in Nigeria today. For the inquisitive reader and one with a technical mind, some of the amending Decrees are listed below:—

Income Tax (Amendment) Decree (No. 65) 1966;

Entertainments Tax Decree (No. 66) 1966;

Pool Betting Tax (Increase of Rate) Decree (No. 82) 1966;

Petroleum Profits Tax (Amendment) Decree (No. 1) 1967;

Capital Gains Tax Decree (No. 44) 1967;

Income Tax (Amendment) Decree (No. 45) 1967;

Super Tax Decree (No. 46) 1967;

Finance (Miscellaneous Taxation) Decree (No. 47) 1967;

Income Tax Management (Amendment) Decree (No. 35) 1968;

Companies Decree (No. 51) 1968;

Pioneer Companies (Temporary Taxation Provisions) Decree (No. 52) 1968;

Income Tax (Amendment) Decree (No. 58) 1968;

Banking Decree (No. 1) 1969;

Income Tax (Miscellaneous Provisions) Decree (No. 7) 1969;

Income Tax (Rents) (Repeal, etc.) Decree (No. 8) 1969;

Oil Terminal Dues Decree (No. 9) 1969;

Super Tax (Amendment) Decree (No. 12) 1970;

Companies Income Tax (Amendment) Decree (No. 19) 1970;
 Income Tax (Former Eastern Region) (Special Provisions) Decree (No. 20) 1970;
 Petroleum Profit Tax (Amendment) Decree (No. 22) 1970;
 Companies Income Tax (Amendment) Decree (No. 10) 1971;
 Super Tax (Amendment) Decree (No. 11) 1971;
 Super Tax (Amendment) (No. 2) Decree (No. 12) 1971;
 Industrial Development (Income Tax Relief) Decree (No. 22) 1971;
 Companies Income Tax (Amendment) (No. 2) Decree (No. 23) 1971;
 Income Tax Management (Amendment) Decree (No. 24) 1971;
 Companies Income Tax (Amendment) (No. 3) Decree (No. 51) 1972.

SCOPE OF CHARGE

Company income tax is payable for each year of assessment on the profits of any company accruing in, derived from, brought into, or received in Nigeria in respect of:—

- (a) any trade or business for whatever period of time such trade or business may have been carried on;
- (b) rent or any premium arising from a right granted to any person for the use or occupation of any property;
- (c) dividends, interests, discounts, charge or annuities;
- (d) any profits or gains not falling within the preceding categories;
- (e) any amount deemed to be income or profits under a provision of the Companies Income Tax Act, 1961, or so regulated with respect to any benefit arising from a pension or profit-sharing fund approved under the Income Tax Management Act, 1971.

TYPES OF TAXES

There are three main types of taxes chargeable on companies for the year 1971-72. They are: Income Tax, Super Tax and Capital Gains Tax. The method and procedure of imposing any of the levies derive from one or other of the laws enunciated above. Generally, however, income tax is payable, as explained in the preceding paragraph by all companies carrying on activities the profits of which are not specifically exempt. Super tax is payable by companies considered, as indicated by the law, to be doing better than average. Capital gains tax is payable in certain circumstances by companies disposing of "chargeable" assets. The 1972 budget abolished the Companies Super Tax with effect from the assessment year 1972-73. It, however, brought into charge the capital gains tax certain assets hitherto exempt, notably land and shares.

COMPANY FORMATION AND ADVANTAGES

The procedure for forming a company in Nigeria is very straightforward and details can be ascertained from any professional expert such as an accountant or a lawyer. The basic requirement is the filing in of prescribed documents with the Registrar of Companies at the Federal Ministry of Trade after the name of the company has been agreed.

There are several advantages inherent in the registration of a business as a limited liability company. Briefly, the main advantages from the tax angle are:

(a) As the company has a separate and distinct legal existence from the shareholders, the tax affairs of the company are, other things being equal, treated separately from those of the founders or shareholders.

(b) Certain opportunities are available to the proprietors of a company which are not normally available to the sole trader or partners of a firm, e.g. directors remuneration, which is an allowable expense.

(c) No matter the size of a company's profits the tax applicable, is at a standard, fixed maximum rate of 9s in the £ (or 45%). Large profits of non-incorporated concerns attract higher rates of tax in a graduated scale.

(d) A small private business converting into a limited liability company normally enjoys small companies' relief unless the business had become really very big with very high profits before the conversion.

RETURNS

Apart from the statutory annual returns required to be filed by companies with the Registrar of Companies, every company must, every year of assessment, prepare and deliver a true and correct statement in writing of its profits from each and every source, to the Federal Board of Inland Revenue. Every company which commences to carry on a trade or business in Nigeria during any year of assessment must give notice to the Board within one month of the date of such commencement.

The appropriate form of return of income which companies are required to complete is IR3C. In addition, the Board may call for further returns or additional information. One extra-statutory form recently introduced by the Board is the Questionnaire Form IR4/Coy or IR4/Ind.

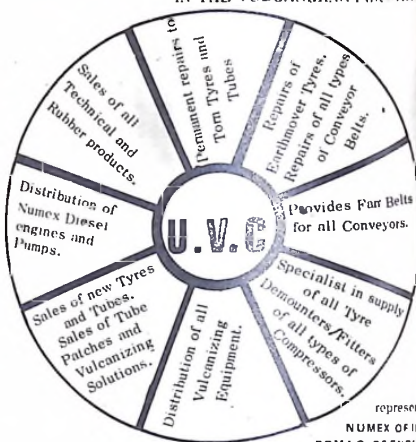
EXEMPTIONS

Under Section 26 of the Companies Income Tax Act, 1961, the profits of certain specified companies are exempt from tax. Such companies include statutory or registered friendly societies, co-operative societies, ecclesiastical, charitable or educational institutions.

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As soon as possible after the expiration of the time allowed to companies for the delivering of return of income forms, the Board normally proceeds to assess every company chargeable with tax. If a company has delivered a return, the Board may either accept such return and make an assessment accordingly or it may refuse to accept the return; in such a case, it will, to the best of its judgement, determine the amount of the total profits of the company and make an assessment accordingly.

Where a company fails to deliver a return and the Board considers that such company is liable to pay tax, it may, according to the best of its judgement, determine the amount of the total profits of such company and make an assessment accordingly; but such assessment shall not affect any liability otherwise incurred by such company by reason of its failure or neglect to deliver a return.

In certain circumstances, the Board may raise additional assessments on any company.

DEDUCTIONS

In ascertaining a company's profits on which tax assessment will be levied the Board allows certain expenses to be deducted. Such expenses must have been incurred wholly, exclusively and necessarily for the purpose of the trade or business in respect of which profits are to be assessed to tax. The Act of 1961 specifically mentions certain allowable or admissible expenses which are:—

- (a) interest on loans employed as capital in acquiring the profits;
- (b) rent and premiums, the liability for which was incurred during the relevant accounting period;
- (c) repairs of premises, plant, machinery or fixtures employed

in acquiring the profits, or renewal or alteration of any implement or article so employed;

(d) bad and doubtful debts incurred in the course of the trade or business, subject to certain provisos;

(e) contributions to a pension, provident or other retirement benefits fund, society or scheme approved by the Joint Tax Board;

(f) donations made to certain organisations, provided the donations are made out of profits and do not exceed ten per cent of the total profit for the relevant year of assessment.

Certain expenses or deductions are specifically disallowed; they include the following:—

(a) depreciation of fixed assets;

(b) capital repaid or withdrawn;

(c) any expenditure of a capital nature (made for the acquisition of a fixed asset);

(d) appropriations from profits, such as income tax levied in Nigeria or elsewhere, other than tax levied outside Nigeria on profits which are also chargeable to tax in Nigeria but for which there is no relief for double taxation under the Act;

(e) generally, reserves out of profits, except as permitted by paragraph (d) of Section 27 (dealing with bad debts);

(f) dividends declared by a company;

(g) any sum recoverable under an insurance or contract of indemnity.

CLAIMS FOR LOSSES

There are provisions for a company to claim for, and obtain relief in respect of losses sustained in any year of assessment. There are rules for ascertaining the losses of a trade or business.

Normally, losses are determined on the same basis as profits, that is on preceding year basis. A loss can only be set-off against the profit of the actual accounting year if specifically claimed within a time limit under Section 31 (2) (a) of the Act of 1961. Thus, although the loss for 1971-72 will normally be the loss incurred by a company during the year ended 30th September, 1970, a Section 31 claim can make the loss that of 1970-71.

The Act allows certain deductions to be made from ascertained total profits in respect of losses:—

(a) any amount of loss incurred in the relevant year of assessment, provided such loss is claimed in writing within twelve months after the end of the year of assessment;

(b) the amount of loss incurred by the company during the preceding year of assessment which had not been allowed against the assessable profit from the same source of trade or business in which the loss was incurred.

The budget for 1972 introduced some modifications in the procedure for loss relief especially Section 31 of the Companies Income Tax Act. In essence, loss relief is henceforth to be available for set-off against future profits and cannot as hitherto be set-off against the profits of the accounting year. Thus, the possibility of refunding tax already paid because of such claims is eliminated.

CAPITAL ALLOWANCE ("ALLOWABLE DEPRECIATION")

In arriving at a company's total profit for any year of assessment, certain adjustments are usually made to the total assessable profits in respect of capital allowances on qualifying expenditure. The following rates of Capital Allowances are applicable from 1970-71 onwards:—

	<i>Initial Allowance Percentage</i>	<i>Annual Allowance Percentage</i>
Industrial Buildings	15	10
Other Buildings	—	5
Plant (excluding transport and moving equipment)	20	12½
Transport and moving equipment	20	12½
Mining	20	12½
Plantation	25	15

A Reconstruction "Investment Allowance" was introduced as a result of the civil war. The rate is 25% of the qualifying expenditure, and it is given in addition to the initial allowance. It is withheld in certain cases.

RATES OF TAX

The following rates are applicable for the different types of taxes in force up to 1971-72:—

Income Tax	8s in the £ (or 40%).
Super Tax	A graduated rate ranging from 2s to 5s in the £ depending on the amount of profits and the company's share capital.
Capital Gains Tax	20%.



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With effect from 1972-73, the rates applicable are as follows:—

Income Tax	for companies with profits not exceeding £5,000 — 8s in the £ (or 40%). for companies with profits above £5,000 — 9s in the £ (or 45%). (Note. — For companies making profits above £5,000, the first £5,000 will be taxed at 40% and the balance at 45%.
Super Tax	.. ..	Abolished.
Capital Gains Tax	.. ..	20%.

PAYMENT OF TAX

The tax charged by any assessment which is not, or has not been the subject of an objection or appeal by the company is payable at the place stated in the notice of assessment within two months after service of the notice upon the company. A company may, however, pay one half not later than twenty-first day of March within the year of assessment for which the tax has been charged. In respect of assessment for a "back year", the full tax is normally payable within the two months stipulated. The Board may in its discretion extend the time within which payment is to be made.

SMALL COMPANIES

Certain defined small companies being private companies are entitled to relief to certain extent during the first six years of assessment. Thus, during the first six years of their commencing to trade, private companies incorporated and controlled in Nigeria not earlier than 1st April, 1944, are entitled to remission of the full rate of company tax for the first two years, two thirds of the full rate of tax for the third and fourth years and one third of the full rate of tax for the fifth and sixth years, where their assessable profits do not exceed £1,000. Where the profits exceed £1,000 the relief is reduced gradually until, at £3,000 no relief is due, as the company ceases to be regarded as a small company. The rate of 8s in the £ or 40% then applies. After £5,000 the rate becomes 45%. This relief cannot be claimed along with the Pioneer Companies relief discussed below.

PIONEER COMPANIES

With a view to stimulating the development of trade and industry in Nigeria, generous relief is given to pioneer companies. The Federal Executive Council is empowered in certain circumstances, to declare



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an industry to be a pioneer industry and any product of the industry to be a pioneer product. Further information as to those activities which have already been declared Pioneer, and to the procedure for obtaining pioneer status within a declared industry, may be obtained from the Federal Ministry of Industries. Certain facilities and reliefs are available to any company certified to be a pioneer company. One important condition precedent to the granting of a pioneer certificate is that the estimated cost of qualifying capital expenditure to be incurred by the company on or before the production day must not be less than a certain amount. As at the time of going to the Press this amount is fixed at £25,000 for indigenous companies and £75,000 for any other Company. Certain facilities and reliefs are available to any company certified to be a pioneer company not the least important of which is complete exemption from tax of income derived from its pioneer enterprise during the holiday period. The initial holiday period is three years, but it may be extended by one or two years in certain prescribed circumstances. If, however, a loss is incurred during an accounting period forming part of the basic "holiday" period, there are provisions for giving relief in respect of the loss from profits made after the whole holiday period has expired. Allowances for capital expenditure incurred during the tax holiday period are deferred until after the end of the period thereby ensuring a further measure of relief to pioneer companies. There are special tax holiday provisions for plantations.

DOUBLE TAXATION AGREEMENTS

Nigeria and certain countries maintain Double Taxation Arrangements. The countries are:— The United Kingdom, Ghana, Sierra Leone, Gambia, New Zealand, Sweden, Denmark, Norway and the U.S.A. The aim of the arrangements is to avoid double taxation, or obtain relief from tax when a company pays tax on the same income both in Nigeria and in any of the countries concerned.

OBJECTIONS AND APPEALS

A company which disputes any assessment served on it by the Board may apply to it, by notice in writing, to review and to revise the assessment. The notice of objection must specify the precise grounds of objection and should be made within thirty days from the date of the service of the notice of assessment. A company which cannot agree with the Board may appeal against the relevant assessment. An appeal lies, in the first instance to a body of Appeal Commissioners. The next stage is the High Court. In certain circumstances, an appeal can go to

the Supreme Court, for final determination. An assessment against which no valid objection or appeal is made becomes final and conclusive after the expiration of the appropriate time limit.

OFFENCES AND PENALTIES

There are penalties for various offences against the tax laws. Some of the offences and penalties are listed below:—

(a) for failure to render returns, the Board may impose a penalty of an amount equal to the tax chargeable on the offending company for the preceding year of assessment;

(b) for being guilty of an offence against the Act of 1961 or for contravening any provisions or any rule of the Act for which no other specific penalty is provided, a company is liable on conviction to a fine of £100, and where such offence is the failure to furnish a return, a further £20 for each day during which such failure continues, the liability for such further sum to commence from the day following the conviction, or as the Court may order;

(c) for making an incorrect return either by omitting or understating any profits liable to tax or for giving an incorrect information, the offending company is liable on conviction to a fine of one hundred pounds and double the amount of tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information had been accepted as correct;

(d) any person (other than a company), such as an officer or director or auditor or other agent of a company who, for the purpose of obtaining any deduction, set-off, relief or repayment in respect of the tax for any company, or who in any return, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or aids, abets, assists, counsels, incites or induces any other person, — to make or deliver any false return or statement, to keep or prepare any false accounts or particulars concerning any profits on which tax is payable, or unlawfully to refuse or neglect to pay tax, shall be liable on conviction to a fine of five hundred pounds, or to imprisonment for five years, or to both such fine and imprisonment.

POWERS OF THE BOARD

The Board has several powers. Some of the powers are exercisable in favour of a taxpaying company, such as power to compound penalties for certain offences and to exercise discretion in respect of notices, payments and proceedings. On the other hand other powers are exer-

isable to bring to book a negligent company, such as the power to distrain for non-payment of tax.

TURNOVER TAX

One power of the Board which deserves special mention is that it can assess and charge tax on the turnover of a business if it appears to it that for any year of assessment, the business produces either no assessable income or an assessable income which in the opinion of the Board is less than might be expected to arise from the business or, as the case may be, the true amount of the assessable income of the company cannot be readily ascertained. The rules as to objections and appeal also apply.

NEW TRADE OR BUSINESS

Special rules apply in respect of the assessable profits of companies which have just commenced to trade or carry on business. Normally, an established and continuing trade or business is taxed on the preceding year basis, i.e. on the profits of the trade or business for the year ended during the year preceding the relevant year of assessment. But a new trade or business is taxed as follows:—

First year — The profits from the date of commencement to the following 31st March.

Second year — The profits of the first twelve months from the date of commencement.

Within two years of the end of the second year of assessment, a company may give notice in writing to the Board to have the profits of the second and third years adjusted to the actual profits of those fiscal years.

CESSATION OF TRADE OR BUSINESS

The rules relating to a company which permanently ceases to carry on trade or business are as follows:—

Final or ultimate year — The profits of the preceding 1st April to date of cessation.

Penultimate year — The profit of the fiscal year preceding the year of cessation or the profits as previously computed under the normal rules, whichever is greater.

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TRADE OR BUSINESS SOLD OR TRANSFERRED — DIRECTION UNDER S. 30 (9) .

Normally, when a company sells or transfers all the assets used in its trade or business to another company the vendor or transferor company is supposed to have ceased to carry on a business and the provisions of the law relating to cessation of business will apply to the company's assessment with regard to that source of income. Where, however, a trade or business carried on by a company is sold or transferred to a Nigerian company for the purposes of better organisation of that trade or business or the transfer of its management to Nigeria and any asset employed in such trade or business is sold or transferred, then the Board may, if it is satisfied that one company has control over the other or that both are controlled by some other person or are members of a recognised group of companies, direct that the cessation and commencement provisions of the Act shall not apply and the source of income shall be assessed on the previous year basis as before. Where the Board makes such a direction, the assets involved are deemed to have been sold or transferred at their tax residual values and the transferee company shall not be entitled to any initial allowances in respect of such assets. The Board may impose such conditions as it deems fit on either or both the companies directly affected.

FOREIGN INVESTOR

A note is considered necessary for the benefit of the foreign investor in Nigeria, whether an individual or a company. The most important aspect is the treatment of income arising from Nigeria especially in form of dividends, interest and profits. The basic law is that all income accruing in, derived from, brought into or received in Nigeria are chargeable to tax in Nigeria.

In respect of interest, except where the trade or business of the Company is the earning of interest, for example a bank, it is usually taxable as a separate source of income although the Board may by concession allow bank interest to be treated as a trading income.

Interest on all monies lodged at interest in Nigeria is taxable but tax exemption or relief in respect of interest on loans of not less than £75,000 granted by a foreign company after 1st January, 1971 is available under certain conditions stipulated by Decree No. 51 of 1971. The relief applies to the foreign company —

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if the loan is not repayable by the borrower until after the expiration of a period of not less than ten years, commencing from the date on which the loan is granted;

if the loan is not repayable by the borrower until after the expiration of a period of less than ten years but not less than five years, commencing from the date on which the loan is granted, the tax chargeable for each relevant year of assessment is at half the normal standard tax rate. Exemption or relief may be denied or withdrawn in certain circumstances.

See also below under "Payment of Dividends by Companies".

Finally, with effect from 1972—73, profits on the sales of stocks and shares are now subject to the Capital Gains Tax whether the shareholder is resident or non-resident.

PAYMENT OF DIVIDENDS BY COMPANIES

The 1972 budget has amended S. 26 of the Income Tax Management Act 1961 to the effect that companies should henceforth pay dividends gross to their shareholders instead of the former system whereby dividends were paid net and the Federal Treasury had, through a cumbersome process involving long delays, to refund the necessary tax to the States' tax authorities. Under the new system, the Federal Board of Inland Revenue would continue to tax company profits without reference to dividends payable to shareholders while the States taxing authorities would tax the actual gross dividends declared and receivable within their jurisdiction. In respect of non-resident shareholders of companies registered in or operating in Nigeria dividends are normally payable gross as in the case of resident shareholders; but the paying company is obliged to deduct tax and pay over as agent to the Federal Board of Inland Revenue. The Companies' Income Tax Act will accordingly be amended to bring in dividends payable to absentee shareholders. The rate at which tax is to be deducted from dividends payable to non-residents will be: Individual shareholder — in accordance with personal circumstances; corporate shareholder — 45%. This provision is without prejudice to the claims available under the double taxation arrangements between Nigeria and certain other countries; nor of course to the right of the foreign nationals to claim appropriate reliefs in their own countries. Claims, where appropriate, can be made in advance for each year of assessment affected.

Taxation of foreign individual recipients of dividends will be brought under the jurisdiction of the Federal Board of Inland Revenue just like Armed Forces personnel, External Affairs personnel and pensioners payable abroad.

With regard to a shareholding "resident company" in a recognised group where the income (dividend) of a company has to pass through a number of taxable stages, relief will be granted to avoid taxing the same income twice. Thus, a dividend in respect of profits on which the paying company will itself have paid tax will be exempt from further charge, subject to a limit to that part of such dividend redistributed by the receiving company. Any surplus unrelieved in a year will be carried forward to future years when it can be treated as exempt income of that year with the same limitation. The process can continue for as long as the dividend exists.

CERTAIN TYPES OF COMPANIES

The basic principle governing the taxation of any company is as laid down in Section 17 of the Companies Income Tax Act, 1961. Also since the promulgation of the Companies Decree, 1968, all former local branches of foreign concerns were obliged to register as Nigerian companies. Nevertheless, there are certain companies the nature of whose business transcend national frontiers. There are formulae for ascertaining that part of their world income attributable to the business carried on in Nigeria. Such businesses included Shipping and Air Transport. There are also special provisions in respect of insurance companies.

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OIL COMPANIES

In view of the complicated arrangement for the taxation of oil winning and producing companies, only a brief reference is being made in this Guide.

The main legislation in force is the Petroleum Profits Tax Act, 1959 which has been affected by the Petroleum Profits Tax (Amendment) Decrees 1967 and 1970. In 1971, high level negotiations were conducted with the oil companies and far reaching conclusions and agreements were reached; these will be embodied in an appropriate legislation as soon as possible.

The highlights of the taxation arrangements are as follows:—

RATE OF TAX:

As from the effective date of the agreement, i.e. 20th March, 1971, the assessable tax of the company shall be an amount equal to fifty-five per cent of its chargeable profits of the period.

PAYMENT OF TAX:

Payments of Petroleum Profits Tax for any accounting period of twelve months shall be payable in twelve instalments together with a final instalment which shall be due and payable within 21 days of the date of service of the notice of assessment. It shall be for the amount of the assessment, less the sum already paid.

The first monthly payment shall be due on the last day of the third month of the accounting date, i.e. 31st March, and shall be an amount equal to one-twelfth of the amount of tax estimated to be chargeable for such accounting period.

CAPITAL ALLOWANCE

The new rates of capital allowances due to the company are at follows:—

	<i>Initial Allowance Percentage</i>	<i>Annual Allowance Percentage</i>
Qualifying Building Expenditure ...	NIL	5
Qualifying Plant Expenditure ...	10	10
Qualifying Storage Tank and Pipelines ...	10	10
Qualifying Drilling Expenditure ...	10	5



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DEDUCTIONS FROM ASSESSABLE TAX

All sums which immediately before the effective date, i.e. 20th March, 1971, were deductible from assessable tax under Section 17 (2) (b) of the Act, shall from the 20th March, 1971 be allowable expenses deductible in computing the adjusted profit of the company for any accounting period, with the exception of customs and excise duties or other like charges which shall continue to be deductible from assessable tax to the extent that they are levied in respect of plants, tools, machinery, equipment acquired by the company and essential for use in the company's petroleum operations. A list of such essential items has been prepared by the Federal Board of Inland Revenue in agreement with the oil companies.

The taxation of individuals in Nigeria is governed by the Income Tax Management Act, 1961, the main purpose of which is to regulate the imposition of personal tax throughout the Federation that internal double taxation of incomes by the Federal Government and the Governments of the Regions will be avoided. Under the Act is set up a Joint Tax charged with the responsibility of determining technical and other issues in which the interests of those Governments might otherwise be in conflict.

Each Government has sole jurisdiction to impose personal tax on individuals resident, or deemed to be resident, in its territory and the Income Tax Management Act, 1961, does not seek to encroach upon the right of each Government to decide upon the appropriate level of taxation of those individuals who under the provisions of the Act, fall within its jurisdiction.

Personal income tax in the Federal Territory of Lagos is imposed by the Personal Income Tax (Lagos) Act, 1961, which is to be read as one with the Income Tax Management Act, 1961. Individual Tax:

Tax is payable for each year of assessment upon all income accruing in, derived from, brought into, or received, in Nigeria in respect of:

- (i) gains or profits from any trade, business, profession or vocation;
- (ii) any salary, wages, fees, allowances, or other gains or profits from an employment which are paid or payable in money by the employer to the employee.

Basis of Assessment

Income other than from an employment or pension


- (i) Normally, income tax is charged on the income of the preceding year, i.e., income of the year running from 1st April

to 31st March immediately preceding the year of assessment. In the case of a trade, business, profession of vocation, however, special provisions are made for the assessment of tax in the first and the last years to be calculated on the income of the year of assessment in which either the commencement or the cessation occurs, and in certain cases tax is charged for the penultimate year on the same basis. Tax for the second year is calculated on the results of the first twelve months from the date of commencement.

- (ii) The individual carrying on the trade, business, profession or vocation can also exercise an option within certain time limits to have the assessments for both the second and the third years (but not for one or other only of those years) calculated on the actual income of those years.

Personal Allowances

In ascertaining the amount of income on which tax is to be charged ("the chargeable income"), a personal allowance of £300 for every taxable individual is allowed. In addition, the following allowances are given by reference to the individual's personal circumstances of the year immediately preceding the year of assessment:



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- (i) **Married Man's Allowance.** £100 additional to the personal allowance in respect of a wife living with or maintained by him.
- (ii) **Child Allowance.** £60 basic for each unmarried child (up to a maximum of four children) maintained and either under 16 years of age or undergoing full-time instruction in a school or under articles or indentures in a trade or profession, plus the cost of school bills to the extent that they exceed £60, subject to a limit of £190, making with the basic £60 a maximum allowance of £250.
- (iii) **Dependent Relative Allowance.** The actual amount spent, subject to a maximum of £100, on the maintenance of a close relative of either spouse who is incapacitated by old age or infirmity or of a widowed mother (whether so incapacitated or not) provided the relative's income does not exceed £200.
- (iv) **Life Assurance Allowance.** The actual premiums paid on the life of the taxpayer or his spouse, limited to:
 - (a) on each policy, other than a contract for a deferred annuity, 10 per cent of the capital sum assured on death;
 - (b) (i) one fifth of the taxpayer's total income or
 - (ii) £1,000, including contributions to pension or provident funds whichever is the less.

Scale Rates of Tax — Personal

After all deductions have been made and personal allowances have been granted, tax is payable on the balance of income-chargeable income as follows:

<i>Chargeable Income</i>			<i>Rate of tax</i>
For every pound of the first	...	£1,000	2/6
For every pound of the next	...	£400	3/6
For every pound of the next	...	£400	4/6
For every pound of the next	...	£1,000	6/-
For every pound of the next	...	£1,000	7/6
For every pound of the next	...	£1,000	9/3
For every pound of the next	...	£5,000	11/6
For every pound exceeding	...	£10,000	15/-

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Income Rate

In addition to income tax, every individual who is deemed to be resident in Lagos and who is in Lagos at any time during a year of assessment is liable to pay the 'income rate' by reference to total income for that year of assessment. The income rate varies between a minimum of 10s. and a maximum of £3 for any one year as follows:

<i>On total income</i>						<i>Amount of Income Rate</i>
Not exceeding £100	...	...	...	...	...	£1 0 0
Exceeding £100 but not exceeding £200	...	...	...	...	...	£2 0 0
Exceeding £200	...	...	...	...	...	£3 0 0

Income rate is payable in full on the due date as notified in the Official Gazette from year to year.

Claims to exemption from payment of, or against excess assessment to, Income Rate lie to the Federal Board of Inland Revenue.

Payment of Income Tax:

Tax is normally payable in two equal instalments, the first within two months of the date of service of the notice of assessment and the second not later than the 21st March. Where tax is not paid by the due date a penalty of 10 per cent of the tax is imposed.

P. A. Y. E.

In the case of employments, however, tax is deducted at source by the employer under a Pay as You Earn scheme.

Husband and Wife:

As from 1961-62 the income of a married woman is not aggregated with that of her husband for the purposes of assessment to income tax, but is assessed in her own name as if she was a single woman and she enjoyed the benefits of the Personal Allowance as well as of assessment of the lower of tax.

Double Taxation on Relief:

Double Taxation arrangements have been made with the Governments of the following countries for certain relief from tax when a person pays tax on the same income both in Nigeria and in any of the countries mentioned: United Kingdom, Ghana, Sierra Leone, Gambia, Canada, New Zealand, Sweden, Denmark, Norway and the United States of America.



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NIGERIA'S DECIMAL CURRENCY

The history of a decimal currency system for Nigeria dates back to 1962, when the then Federal Minister of Finance announced in the Federal Parliament that he had appointed a Committee to study and report on the question of decimal currency for the country.

The Committee was made up of representatives of the Central Bank of Nigeria, the Federal Ministry of Commerce and Industry (as it was then known), the Federal Ministry of Education, the Federal Ministry of Economic Development, and the Federal Ministry of Finance.

The following were the terms of reference of the Committee:

- (i) to consider the advantages and disadvantages of the decimal currency system as far as Nigeria is concerned and to make appropriate recommendations;
- (ii) to advise on the form which a decimal currency system might take including the major and minor units to be adopted;
- (iii) to advise on the timing and phasing of the change-over best calculated to minimise cost; and
- (iv) to estimate the probable amount and incidence of cost of the proposals based on items (ii) and (iii) above.

The Committee submitted its report two years later — July, 1964.

The then Federal Government had not had time to act fully on the report when the events of 1966 overtook it.

BACKGROUND

On March 31, 1971, however, the Head of State, His Excellency General Yakubu Gowon, announced, among other things, in his Budget speech to the nation that Nigeria would change to Decimal Currency on January 1, 1973 — a development which he said "will bring about fundamental changes in the lives of all of us".

This announcement was followed in May by the promulgation of the Decimal Currency Decree No. 21, which gave legal effect to the currency change plan.

The Decree stipulates, among other things, that

- (a) the unit of Currency in Nigeria shall be the NAIRA which shall be divided into 100 (one hundred) kobo.
- (b) every contract, sale, payment, bill, note instrument and security for money and every transaction, dealing, matter and

thing whatsoever relating to money or involving the payment of or the liability to pay any money which but for this Sub-section would have been deemed to be made, executed, entered into, done and had, in and in relation to Nigerian pounds shall in Nigeria be deemed instead to be made, executed entered into, done and had, in and in relation to Naira on the basis that one Nigerian pound equals two Naira.

Other aspect of the Decree which are fully explained in various publication of the Board deal with the following subject matters:

- (a) Parity of Naira.
- (b) Denomination and form of notes and coins.
- (c) Bank currency to be legal tender.
- (d) Establishment of Decimal Currency Board — its membership and proceedings of the Board.

DECIMAL CURRENCY BOARD

Government set up the Decimal Currency Board, comprising 15 members in accordance with the Decimal Currency Decree No. 21 of May 13, 1971 to perform the following functions:

- (a) to inform and educate the public in all matters concerning the change-over to the decimal currency system;
- (b) to co-ordinate all administrative arrangements to ensure a smooth transition to the decimal currency system;
- (c) to advise on the conversion of machines and on other technical aspects of the decimalisation of the currency and
- (d) to perform such other functions relating to the decimalisation of the currency as the Commissioner (for Finance) may determine.

All members of the Board serve on part-time basis, and are drawn from the top level of the public and private sectors.

NAIRA AND KOBO

One of the most important specific functions of the Board is "to inform and educate the public in all matters concerning the change-over to the decimal currency system".

Under the Decimal system we will use just two units — NAIRA and KOBO (Kobo pronounced 'Korbor'). Naira being the major and Kobo the minor unit. 100 Kobo = 1 Naira. Naira is adapted from the word Nigeria and Kobo is a popular name for one penny in Nigeria.

Some fundamental facts about the Decimal money — NAIRA and KOBO are these:

Both the singular and the plural forms of the new currency is the same; that is to say, we speak in terms of 3 Naira and 3 Kobo (pronounced 'Korbor') not 3 Nairas and 3 Kobos. There should be no 's' to denote the plural number;

The Naira shall be represented by the symbol ₦ while the kobo shall be expressed as a decimal of the Naira — but where the sum involved is below a Naira, say 25 kobo, it should be expressed with the small letter 'k' immediately after the figure (e.g. 25k). The letter 'N' denoting Naira shall be written with two parallel horizontal lines running right across the middle of the letter 'N' — e.g. ₦ 10 (Ten Naira).

Cheques shall be written in slightly different manner from what obtains at present. A cheque for one hundred and fifty Naira, say, shall be written in words as above with the word "Only" coming after 'Naira', but shall be written in figures as ₦ 150.00 or ₦150. On the other hand, a cheque for, say one hundred and fifty Naira and twenty-five kobo, shall be written in words simply in this manner: one hundred and fifty Naira, twenty-five and in figures, ₦150.25. If the money involved is only Kobo — say 95 kobo, it should be written like this 95k or ₦0.95; 7 kobo should be written 7k or ₦0.07; 4½ kobo should be written 4½ or ₦0.04½.

DENOMINATIONS AND DESCRIPTION OF THE COINS

The following denominations of coins are in circulation under the Decimal system:

- ½ kobo equivalent on conversion to the present ½d (half penny).
- 1 kobo equivalent on conversion to the present 1d (one penny).
- 5 Kobo equivalent in value to the present 6d (six pence).
- 10 kobo equivalent in value to the present 1/- (one shilling).
- 25 kobo equivalent in value to 2/6d (two shillings and six pence).

The new Nigerian Decimal coins will be made from the same kind and quality of metals as the old ones — i.e. cupro-nickel for the 5, 10, 25 kobo coins and bronze for the ½ and 1 kobo coins.

The 5, 10, 25 kobo coins will be circular in shape with security edge, while the ½ and 1 kobo coins will be circular with plain edge.

The coins are designed as described below:

National coat of Arms with "Federal Republic of Nigeria" and the year in which coin was minted inscribed.

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THE REVERSE OF:

- 25 kobo has groundnuts
- 10 kobo has two oil palm trees
- 5 kobo has two cocoa pods
- 1 kobo has two oil rigs
- $\frac{1}{2}$ kobo has two branches of cotton shrub.
- The $\frac{1}{2}$ kobo and 1 kobo will not be perforated.

DENOMINATIONS AND DESCRIPTION OF THE NOTES

The following denominations of notes are in circulation under the Decimal system.

- 50 kobo note equivalent in value to the present 5/-
- 1 Naira note equivalent in value to the present 10/- (the major unit of the new currency)
- 5 Naira note equivalent in value to £2. 10/-
- 10 Naira note equivalent in value to the present £5.

The New Nigerian Decimal notes have these features:

The 50 kobo note, 1, 5 and 10 Naira notes have the Central Bank building on their OBERSE sides. On the REVERSE sides the 50 kobo note which is brown has "timber", the 1 Naira note which is red has "groundnut", the 5 Naira note which is green and blue has "Palm Kernel", and the 10 Naira note which is purple has the "Dam". The words "Central Bank of Nigeria" as the issuer of the notes is shown on the reverse sides with the expression "Federal Republic of Nigeria".

WATER MARK

The Nigerian Eagle will be substituted for the head of a lion as a security feature.

The conventional expression "Promise to pay on demand the sum of" is omitted as this is now meaningless.

There is no distinct edging borders to the new notes.

LEGAL TENDER

As from January 1, 1973 the Naira and Kobo became Nigeria's official currency.

The £. S. D. money will of course continue to be used alongside the new money — that is to say it will continue to be legal tender up to a period of six weeks after the launching of the new money.

Before the above period everyone is expected to have changed the old money in his or her possession for the new money and there would be no excuse for retaining any denomination.

DUAL PRICING OF THE PRESENT MONEY

It is expected that shop and departmental store owners will facilitate the change-over through their change-giving habits. For example, if a person buys an item from a shop or departmental store priced 1 Naira (₦1.00) or 10/- and pays with a £1 note, it is expected that such a person would be given a change of 1 Naira note or equivalent decimal coins to the same value — say, four 25 kobo coins.

To enable the public to get used to the idea of decimal money, two decimal coins, 5 kobo and 10 kobo piece which convert exactly to six pence (6d) and one shilling (1/-) respectively was introduced in July, 1972, to be used side by side with the present coins.

Thus, for purposes of daily business transactions, if a person bought say, six pence (6d) oranges from a hawker and paid with one shilling (1/-) the hawker was perfectly in order to give the buyer a five kobo piece (5k) — equivalent in value to 6d as change.

In the same manner, if the buyer paid with a ten kobo piece (10k) for six pence (6d) oranges, the seller would give a change of six pence (6d) or five kobo (5k) piece.

In other words, as from the month of July commodities sold at 6d and 1/- as the case may be in our shops and market stalls could be bought at five kobo (5k) and ten kobo (10k) respectively.

Dual pricing in shops and departmental stores commenced as from 3rd July, 1972, that is to say prices of all commodities displayed for sale in shops and departmental stores was indicated both in decimal and £. S. D. on labels.

WARNING

The government urged every organisation in the country to make its own special arrangements to cope with the problems of the change-over to decimal currency. They were therefore expected to appoint some very senior personnel in their individual organisations to take charge of detailed arrangement against the change over.

BANKS

All Commercial Banks operating in the country closed for normal business from Friday, December 29, 1972 to Monday, January 1, 1973. They re-opened on Tuesday, January 2, 1973. However, during the four days of closure, limited services was provided to customers.

As from January 1, all Banks started to work in Decimal Currency and all cheques and banking documents was from then written in decimal notation.

MONETARY MACHINES

Many offices, shop etc. have made adequate arrangements for monetary machines to be either converted or replaced.

CONVERSION TABLES

Three types of conversion tables have been approved namely:

- (i) "Whole Kobo Conversion Table — Business Guide"
- (ii) "Shoppers' Guide Conversion Table"
- (iii) "Exact Equivalent Conversion Table" (this shows the Decimal parts of a Naira.)

All these conversion tables, which are available at the office of the Decimal Currency Board, c/o Central Bank of Nigeria, Tinubu, Square M.B. 12652, Lagos, have been distributed all over the country.

However, reproduced below is a small portion of the "Shoppers' Guide" which should interest everybody:

OLD			NEW		OLD			NEW	
£.	S.	D	₦	k	£.	S.	D	₦	k
		$\frac{1}{2}$		$\frac{1}{2}$			2		20
		1		1			3		30
		2		$1\frac{1}{2}$			4		40
		$2\frac{1}{2}$		2			5		50
		3		$2\frac{1}{2}$					
		$3\frac{1}{2}$		3			6		60
		4		$3\frac{1}{2}$			7		70
		$4\frac{1}{2}$		4			8		80
		5		4					
		$5\frac{1}{2}$		$4\frac{1}{2}$			9		90
		6		5			10		100 (1 Naira)
		$6\frac{1}{2}$		$5\frac{1}{2}$			11	1	10
		7		6					
		$7\frac{1}{2}$		6			12	1	20
		8		$6\frac{1}{2}$			13	1	30
		$8\frac{1}{2}$		7			14	1	40
		9		$7\frac{1}{2}$					
		$9\frac{1}{2}$		8			15	1	50
		10		$8\frac{1}{2}$			16	1	60
		$10\frac{1}{2}$		9			17	1	70
		11		9			18	1	80
		$11\frac{1}{2}$		$9\frac{1}{2}$			19	1	90
1/-			10		£1			2	00 (2 Naira)

Also a small part of the "Whole kobo Conversion" otherwise known as the "Business Guide" is produced below in the broad interest of banking and accounting processes:

£.	S.	D	:	N	—	k
		1				1
		2				2
		3				2
		4				3
		5				4
		6				5
		7				6
		8				7
		9				8
		10				8
		11				9
	1.	—				10
	1.	1				11
	1.	2				12
	1.	3				12
	1.	4				13
	1.	5				14
	1.	6				15
	1.	7				16
	1.	8				17
	1.	9				18
	1.	10				18
	1.	11				19
	2/-	—				20

Necessary assistance and information are available to businessmen, retailers, shoppers, teachers, and school-children.

PUBLIC HEALTH

The planning and provision of medical and health services in Nigeria are the responsibilities of the Federal and State Governments, and the local authorities. The aim of the governments is not only to provide these services but also to educate the people to make the fullest use of them.

FEDERAL AND STATE INSTITUTIONS

Each of the 12 States of the Federation has a Ministry of Health which caters for public health, state-owned hospitals and other public health institutions. The State's Ministry of Health is also responsible for the training of personnel in various State-owned health institutions.

In some cases, Local Authorities share public health administration with the State's Ministry of Health, Local Authorities are often responsible for sewage, disposal of refuse, cleaning of streets and other sanitation matters in a particular town or province.

Before the creation of the Lagos State, the Federal Ministry of Health was responsible for the provision of hospitals and other medical facilities in Lagos. These functions have now been passed to the Lagos State. The Federal Ministry of Health now exists to co-ordinate medical and health services throughout the country as well as provide a link between Nigeria and medical, health institutions and organisations throughout the world.

PRIVATE HOSPITALS

In addition to Government hospitals, there are many private hospitals, clinics, dental centres, eye clinics and other health institutions run mainly by private doctors. The private health institutions include Mission hospitals and those of commercial firms.

Public health services of the Federal and State Governments include the provision of hospitals, health centres (mainly for out-patients), maternity and child welfare clinics, mental homes, infectious diseases hospitals and treatment centres, and settlements for the cure and rehabilitation of lepers.

PREVENTIVE SERVICES

The prevention of diseases is regarded by the Federal and State Governments as vital to the efficient development of medical and health services in the country. Health education is provided at Federal and State levels in schools, hospitals and health centres.

The Federal Malaria Service in Lagos has for many years been

making research into the deadly disease of malaria and its prevention. Smallpox which used to be a scourge in this part of the world will soon be completely wiped out through intensive vaccination campaign organised by the Federal Government in collaboration with the World Health Organisation.

The prevention and eradication of tuberculosis are among the priorities in the medical and health service programme of the country. The Federal Government has established a Tuberculosis Service Centre in Lagos.

Birth registration is compulsory in Lagos. All babies born in Lagos receive B.C.G. vaccinations either in maternity hospital, the infants welfare clinic or the Birth Registry before their births are registered. School children are also regularly examined at the Centre to ensure that they are free from tuberculosis.

International regulations require all passengers arriving in Nigeria to possess valid certificates of vaccination against smallpox. Nigerian regulation require all passengers leaving Nigeria to have valid certificates of vaccination against smallpox and yellow fever. The validity of a smallpox vaccination certificate is three years while that of yellow fever is valid for six years.

MEDICAL TRAINING CENTRES

Personnel for the medical and health services of Nigeria are trained in Nigeria and abroad. There are today four university teaching hospitals located at Lagos, Ibadan, Zaria and Benin for the training of doctors, medical technologists, nurses and other medical personnel. Plans have also been made for the establishment of teaching hospitals in the other universities, Ife and Nsukka.

In addition to the nursing schools attached to the teaching hospitals, there are many other institutions for the training of nurses and midwives all over the country.

For several years, the training of pharmacists in Nigeria has been undertaken at Government pharmacy Schools and most of the pharmacists in the country today are products of these schools, although some Nigerians have also qualified as pharmacists from overseas institutions. A Department of Pharmacy is at the University of Ife offering degree courses in pharmacy.

In 1963 a government pharmaceutical laboratory was established in Lagos to manufacture drugs. This laboratory now manufactures tablets (including chloroquine, codeine, sulphonamides and vitamins) syrups, injections and ointments, from imported raw materials.

A number of companies have also established factories in Nigeria for the manufacture of drugs and pharmaceutical preparations.

All chemist shops must be registered and supervised by a pharmacist. Only registered shops with pharmacists are allowed to stock and sell certain types of medical preparations, particularly those requiring a doctor's prescription for their application.

The importation and exportation of certain classes of drugs and medical are regulated by law.

LAGOS STATE

Health services in the Lagos State are provided by the Lagos State Ministry of Health; the Public Health Department of the Lagos City Council and the Lagos Authorities in other administrative divisions in the State; the Lagos University Medical School and Teaching Hospital; and private medical practitioner service.

The General hospitals, the Creek hospital (outpatient unit), the Yaba Mental Hospital, the Lagos Island Maternity Hospital, the Children Hospitals, the Infectious Disease Hospital and other medical and health units located in different parts of the State.

The Public Health Department of the Lagos City Council deals with environmental sanitation, food inspection eating premises, health education, family planning, domiciliary midwifery service, inspection of houses, infant welfare, control of malaria, care of the aged and control of infectious diseases. To do these effectively, the Lagos City Council has Health Inspectors, Welfare Officers, Health Superintendents, Health Sisters, Health Visitors, Community Nurses and Health Assistants.

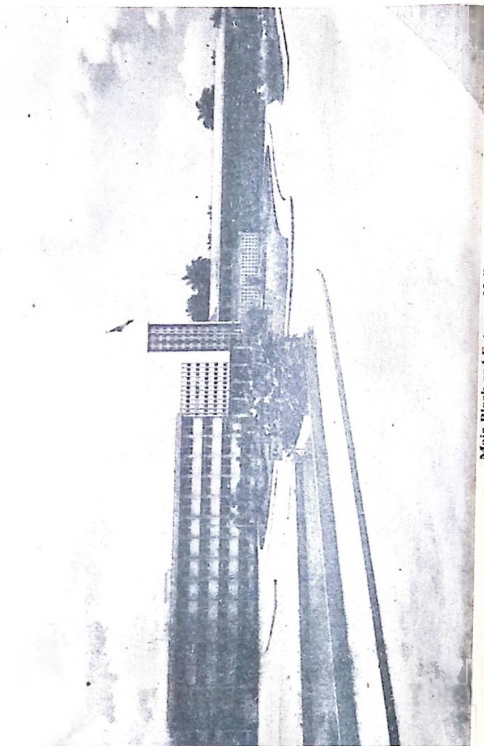
HOSPITAL SERVICES

These services are placed directly under the Deputy Chief Medical Adviser who controls and directs duties in the hospitals, units and dispensaries.

The General Hospital in Lagos provides a 24-hour service in the casualty department, and normal day service at the outpatient department and specialist clinics, such, as surgical, medical, ear, nose and throat, eyes, skin and venereal diseases units.

The Massey Street Children's Hospital works in conjunction with the paediatric section of the Lagos University Teaching Hospital and gives medical attention to children who are mostly under five.

The Orthopaedic Hospital, Igbobi, deals mainly with accident and orthopaedic cases. A large physiotherapy section is provided to rehabilitate patients



Main Block and Entrance Hall

The Mental Hospital, Yaba, takes care of mental cases under the supervision of specialists.

The Lagos Island Maternity Hospital holds antenatal clinics. About 60 deliveries a day are made by midwives under the supervision of medical specialists. Facilities are available for dealing with complicated cases. There are beds for cases that need hospitalisation and a ward for the care of premature babies.

A school for training midwives is also attached to this hospital which is open to qualified nurses from all parts of the Federation.

The Infectious Diseases Hospital (I.D.H.) was built at Yaba many years ago, far away from dwelling houses to avoid the spread of infectious diseases to neighbouring houses.

The Dental Clinic attached to the General Hospital has about five dental surgeons. Patients are normally seen on appointment, but emergency cases are treated immediately. A dental clinic is also attached to the Massey Street Children's Hospital. A third clinic is to start shortly at the Apapa Health Centre.

School Medical Services in Lagos are under the Lagos Ministry of Health as well as the Public Health Department of the Lagos City Council. These services are free to all children below the age of 18 years. Preventive work as well as medical treatment is done at these clinics. Doctors and nurses from these clinics visit schools where they carry out medical examination and treatment of minor cases free.

Where there are no hospitals to provide medical treatment to the people in certain areas, dispensaries have been replaced gradually by Health Centres. The Yaba Dispensary, for example, is now being used as an out-patient department of the Lagos University Teaching Hospital.

HEALTH CENTRES

The Health Centres are to bring health services to the patients' homes. This entails decentralisation from the General Hospital and the Lagos Island Maternity Hospital. There are now over seven of such health centres operating in various parts of Lagos.

The health education of the people is now a joint responsibility of the Health Education Section of the Lagos City Council and the Ministry of Health. The Health Education Officer, assisted by a team of Health Sisters and Community Nurses, work in clinics, hospitals, health centres and in houses to bring the essential health services to the people. This Unit arranges health programmes which have proved popular and educative on the Nigerian Television Service. It also plans the welfare and care of handicapped children.



Matters concerning the World Health Organisation (W.H.O.), United Nations Children's Fund (U.N.I.C.E.F.) and international bodies like the Scientific and Technical Research Commission of Organisation of African Unity (S.T.R.C.), Food and Agricultural Organisations (F.A.O.), foreign governments and organisations offering technical assistance are also dealt with in this Division.

RIVERS STATE

The Rivers State has about seven general hospitals, five specialist hospitals, five mission and joint hospitals, 12 private hospitals and clinics, two dental centres, one industrial and commercial hospital and about four health centres.

As in all other states in Nigeria, the State's Ministry of Health is responsible for public in general and for the Government hospitals, dental and health centres. The Ministry is also responsible for the training of health personnel in all Government-owned health institutions and for health education services in the State.

In addition to government hospitals, there are a number of mission, company-owned and private hospitals.

The Government hospitals are located at Degema, Ogoni, Port Harcourt, Yenagoa, Ahoada and the Port Harcourt Prison Hospital. The specialist hospitals include the Port Harcourt tuberculosis hospital, Port Harcourt Chest Clinic and the Port Harcourt infectious disease hospital. Missions and joint hospitals in the State include community hospital, Ahoada; joint hospital, Etche (via Port Harcourt); Baptist Hospital Ahoada; Assumption Hospital, Omoku (Ahoada); Okrika Joint Hospital.

The Delta Clinic, an industrial hospital at Port Harcourt, the Braithwaite Nursing Home also at Port Harcourt and a few private-owned hospitals, Health Centres also augment the health institutions in the State.

MID-WESTERN STATE

There are at present forty-five hospitals in the Midwestern State. They include three specialist hospitals located at Benin City, Agbor and Warri.

There are also three Dental Centres, a Children's Clinic, an Eye Clinic and a Nervous Diseases Hospital.

Eight of the hospitals are owned and run by Voluntary Agencies; while nine are owned by private individuals.

Thirty-four government hospitals are under the States Hospital Management Board recently created for their efficient and effective running. The Board is sub-divided to five circles, each under a Chairman.



These circles have their headquarters at:

- (a) **Agbor:** (for hospitals in Ika, Aboh and Asaba Divisions).
- (b) **Auchi:** (for hospitals in Etsako, Ishan, Owan and Akoko-Edo Divisions)
- (c) **Benin City:** (for hospitals in Eastern and Western Benin Divisions)
- (d) **Ughelli:** (for hospitals in Eastern Urhobo, Western Urhobo and Isoko Divisions)
- (e) **Warri:** (for hospitals in Warri and Western Ijaw Divisions).

The Nervous Diseases Hospital at Uselu, Benin City is being expanded to accommodate 48 beds to take care of lunatics in the State. The Occupational Therapy Department is also being improved in order to help the rehabilitation of patients when they are discharged.

The Leper Settlement at Ossiommo, near Agbor owned by a Voluntary Agency, is heavily subsidized by Government.

There are more than ten leprosy clinics in the State.

KWARA STATE

The Kwara State has about seven General Hospitals, four Mission Hospitals and five Leper Colonies and Hospitals.

The General Hospitals are located at Ilorin, Offa, Lokoja, Okene and Idah.

There is also a Maternity hospital at Ilorin and a Rural health centre at Amkpa while many privately owned hospitals, clinics and maternity hospitals augment the health institutions in the state.

The State's Ministry of Health and Social Welfare is responsible for public health and government-owned health institutions in the state.

SOUTH-EASTERN STATE

The state's public health and the administration of all government owned health institutions are the responsibility of the state's Ministry of Health. Health education, the training of health personnel in government health institutions, and other health matters are also the responsibilities of the ministry.

The South-eastern state has about seven General Hospitals, 11 Mission and joint hospitals, six specialist hospitals, three private hospitals, two industrial hospitals, two dental centres, one maternity hospital, five leper settlements and nine health centres.

The General hospitals and Nursing Homes in the state are situated at Abalabar, Arochuku, Ikot-Ekpene, Ogoja.

The Mission and Joint Hospitals include:

St. Luke's Hospital, Uyo; Evangelical Hospital, Eket; Qua Iboe Hospital, Uyo; Holy Family Joint Hospital, Ikom; St. Joseph's Hospital, Ekot, Ene; Methodist Hospital, Oron; Mary Slessor Hospital, Itu; Methodist Hospital, Itu-Mbang; Mbaise Joint Hospital, Abak; Sacred Heart Hospital, Obudu; St. Mary's Hospital, Ekpene

The Specialist Hospitals are:

Calabar Maternity Hospital; Calabar Mental Hospital; Calabar Dental Centre; Calabar Tuberculosis Hospitals; Ikom Tuberculosis Centre and the Calabar Infectious Disease Hospital

The Leprosy Settlements are:

at Ekpene-Obon, Qua Iboe, Ikom and Itu.

Two industrial and Commercial Hospitals at Calabar, the Dunlop Group Hospital with 4 beds and the Pamol Hospital with 30 beds and a few privately-owned hospitals also look after the people's health in the state.

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WESTERN STATE

In the Western State, there are about nine Government General Hospitals, Seven Specialist Hospitals, 12 mission Hospitals and 10 Private Hospitals. There are also four Leper Settlements, nine Dental Centres and 12 Rural Health Centres.

The General Hospitals are located in Ibadan, Ado-Ekiti, Ikire, Ilaro. Iwo, Ogbomosho, Okitipupa, Ondo and Shagamu.

The Specialist hospitals include those at Abeokuta, Akure, Ibadan. Ifeju-Ode, Ile-Ife, Oshogbo, and Oyo.

Other government hospitals include the Aro Mental Hospital the Lantoro Institution (both at Abeokuta), the Ibadan Chest Clinic, and a Malaria Unit.

The State's Ministry of Health is responsible for public and government-owned health institutions in the state. The ministry is also responsible for the training of personnel for public health institutions in the state.

The school of medicine of the University of Ibadan and the University Teaching Hospital both located at Ibadan in the western state provide one of the best facilities in Africa for the training of doctors, nurses and other medical personnel. The University Teaching Hospital was established between 1954 and 1957 and has 507 hospital beds. The Hospital is to increase its annual output of doctors from 50 to 100.

NORTH-WESTERN STATE

There are 10 hospitals in the state. Seven of these are government hospitals and three are owned by voluntary agencies. The government hospitals are at: Sokoto, Birnin Kebbi, Gusau, Gumi, Bida, Minna and Abuja.

The three voluntary agency hospitals are located at Tungan Magajiya United Missionary Society Hospital, Kotangora Baptist Hospital and the Yelwa Hospital.

There are a number of dispensaries, maternity centres and rural health centres run by Native Authorities and Voluntary Agencies. There is also a Dental Centre at Sokoto, a government rural health centre at Argungu and a Flying Doctor Service is based in Gusau.

The World Health Organisation and Malaria Control Eradication also contribute towards the state's health service, especially in the malaria eradication campaign. Towards this end, huts are sprayed with insecticides at intervals of six months.

This campaign covers at the moment the Gwandu, Argungu, and Sokoto Native Authority areas.

A sleeping sickness service unit stationed at Minna undertakes the eradication of tsetse fly in the state.

The Mission and Joint Hospitals include:

St. Luke's Hospital, Uyo; Evangelical Hospital, Eket; Qua Iboe Hospital, Uyo; Holy Family Joint Hospital, Ikom; St. Joseph's Hospital, Ekot, Ene; Methodist Hospital, Oron; Mary Slessor Hospital, Itu; Methodist Hospital, Itu-Mbang; Mbaise Joint Hospital, Abak; Sacred Heart Hospital, Obudu; St. Mary's Hospital, Ekpene

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Calabar Maternity Hospital; Calabar Mental Hospital; Calabar Dental Centre; Calabar Tuberculosis Hospitals; Ikom Tuberculosis Centre and the Calabar Infectious Disease Hospital.

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NORTH-WESTERN STATE

There are 10 hospitals in the state. Seven of these are government hospitals and three are owned by voluntary agencies. The government hospitals are at: Sokoto, Birnin Kebbi, Gusau, Gumi, Bida, Minna and Abuja.

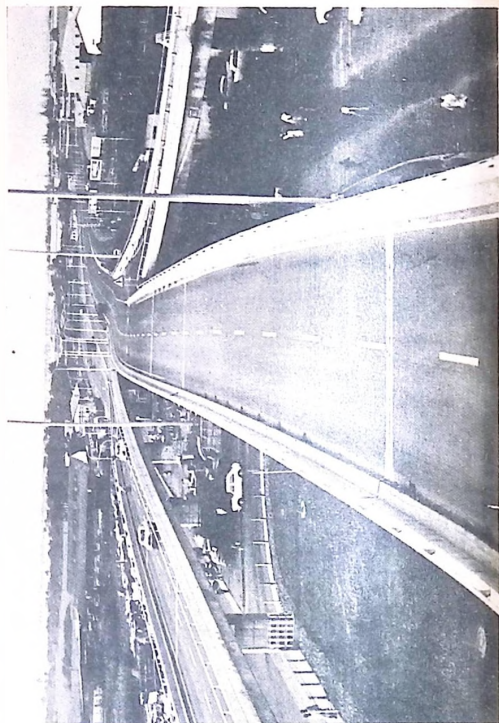
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TRANSPORT AND COMMUNICATIONS

TRANSPORTATION

Nigeria has one of the most modern and best developed transport systems in Africa. Rail, road, air and inland waterways traverse the length and breadth of the country to link the industrial, commercial, and agricultural centres of the country. Road, air, and sea transports also link the country with the rest of the world.

PORT FACILITIES

The Nigerian Ports Authority which took over the operation of the ports of Nigeria in April 1955, is a statutory corporation formed under the Ports Acts, 1954. The principal function of the authority is the operation of the general cargo quays in Lagos, (Apapa and Customs quays) and Port Harcourt, and the provision of harbour facilities throughout all the 11 ports of the country, namely. Lagos, Port Harcourt, Calabar, Akassa, Bonny, Burutu, Degema, Forcados, Koko, Sapaele and Warri.

Other important aspects of the Authority's responsibilities are dredging, lighting, buoyage, pilotage, towage, salvage, hydrographic survey and operation of lighthouses.

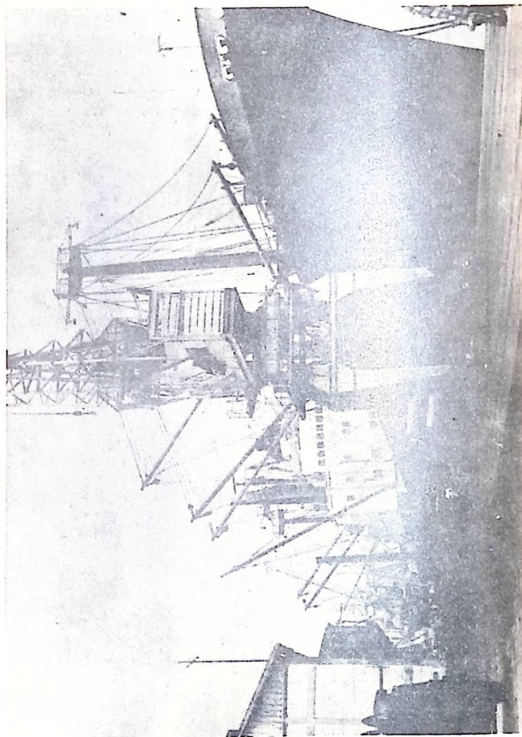
Lagos, the largest and main port, is the only Nigerian port actually on the sea coast. The second largest port, Port Harcourt, is itself 41 miles inland on the River Bonny. Lagos and Port Harcourt together handle about 90% of Nigeria's imports and 80% of exports.

In 1966 alone, loaded cargo handled at all ports amounted to over 20,215,000 tons while unloaded cargo reached 3,308,000 tons. A great variety of cargo is imported into Lagos to meet the ever-expanding needs of the country. The main items are cement, iron and steel, textiles, asbestos products, motor vehicles and spares, machinery of all kinds, provisions, paper products, bulk petroleum products, milk, flour, salt, stock-fish, sugar and varied canned goods.

The port of Lagos, is also the main outlet for the products of the country to the markets of the world. These products include cocoa, groundnut, palm kernel, groundnut cake, scrap iron, cotton seed, bulk groundnut and palm oil, tin and columbite, hides and skins, timber, gums and shea nuts.

At present the port has 18 deep water berths, which can take ships of up to 27 feet draught or 10,000 tons dead-weight. It has ten transit sheds and about 25 electrically-operated portal cranes for its use.

Port Harcourt, the second largest Port, is connected by rail and road to Northern parts of the country and handles a substantial volume of import and export to and from the Northern States. Port Harcourt has



seven deep water berths and transit sheds. The berths can take ships of up to 27 feet draught.

Imports through Port Harcourt port are varied and they include cement, gypsum, cement clinker, iron and steel, textiles, provisions, machinery and vehicles and also a wide variety of foodstuffs.

Bulk of exports from the port comprises palm kernels, groundnuts, cotton, lint, cotton seed, benniseed, tin and columbite, soya beans, timber, scrap iron and piassava.

The port of Koko, 57 miles from the sea was completed in 1964 with one deep water berth and a warehouse. The average depth of the water at the quay-side is 24 feet.

Bonny Port has been developed for the export of crude oil. A deep water approach channel has been dredged and buoyed. Two moving buoy berths at which crude oil tankers may load by submarine pipeline have been established off Bonny Pier.

The Sapele Port is situated on the Benin River, 98 miles from the Escravos bar and a quarter of a mile below the junction of the Jamieson and Ethiope rivers. The river, from Escravos point to Youngstown Crossing, is narrow with several sharp bends, around which long vessels must be manoeuvred with caution. The minimum depth of Youngstown Crossing is 16 feet.

Burutu is on an island situated five miles from Forcados. The channel has a draught of 14 feet 9 inches. The bottom is soft mud and the port lies at the inner end of a buoyed channel which varies from 400 ft. to 700 ft. in width.

The Port of Warri is 27 miles above Forcados up the Warri River. The channel, though narrow in parts, is well buoyed and easy to manoeuvre. The Port is well sheltered and vessels secure to mooring buoys in mid-stream.

The Calabar port is 40 miles from the fairway buoy and five miles above the main entrance channel to the Cross River. Forcados, Akassa and Degema are virtually defunct but with the growth of the traffic in crude and refined petroleum products, however, these ports can regain their importance.

The Federal Military Government has plans to develop all Nigerian ports to make them capable of handling Nigeria's growing imports and exports. In recent times, there were cases of congestion at the Lagos port and to combat this, the Federal Government has commissioned a study on the future development of ports and harbours in Nigeria as one of the steps to prevent a recurrence of port congestion.

Inland Waterways are another growing aspect of the transport system in the country. In Lagos, Ferry services are run by the Inland

Waterways Department from Marina across the Lagoon to Apapa Wharf. River Transport is one of the oldest means of communications in Nigeria and, despite its rapids, the 2,6000 miles long — River Niger — played an important role in the commercial life of the country in times past.

Consequent upon the completion of the Kainji Hydro-electric Dam the Niger River has now become navigable for most of the year from the Escravos lighthouse to Niamey in the Niger Republic, a distance of over 1,000 miles. In order to ensure a normal flow of traffic within the dam area a one mile and quarter canal has been provided on the left bank of the river with two locks, each 650 ft. long and 40 ft. wide and can accept at a time, a train of four barges of 130 ft. by 30 ft. each with a total cargo of 500 tons.

Safety of tug-boats and barges plying the river is essential and for this reason life buoys are to be installed at all necessary spots along the river course. Thus, with the formation of Kainji Lake, access to the sea is now possible from the inland port of Yelwa through Kainji, Bajibo, Jebba, Baro, Lokoja, Idah, Onitsha, Aboh, Asaba, Assay, Frukama, into the ports of Warri and Burutu, covering a distance of nearly 700 miles.

SHIPPING

Regular shipping services are operated between Nigerian Ports and the rest of the world. Many of the shipping lines serving Nigeria are members of the West Africa Lines Conference.

The Nigerian National Shipping Line, a statutory corporation, operates regular services of newly built vessels between West African ports and the United Kingdom and Europe. It has its Head Office at 1 Creek Road, Apapa and branch offices in Port Harcourt and Liverpool in England.

Other lines providing international shipping services are: the Black Star Lines, the Palm Line Ltd., Royal InterOcean Lines, Splosna Plovba, Farrell Lines, Lloyed Triestino, Holland (W.A.) Lines, Elder Dempster Lines Ltd., Scandinavian West African Line, Dutch Afrika Lines and the Delta Lines.

While few of them carry passengers alone, others carry both passenger and cargoes.

ROAD TRANSPORTATION

Nigerian Road network amounts to 55,000 miles of which 9,500 miles are asphalted. There are three types of roads, namely, Trunk 'A', Trunk 'B' and Local roads.

Trunk 'A' roads link Lagos with regional capitals and neighbouring countries. They are in the form of a grid framework on which the rest of the road system is built. The basic components of this structure are two roads running from the ports of Lagos and Port Harcourt to the Northern boundary of Nigeria; and four east to west roads, two south of the Niger-Benue system and two north of it. 'A' trunk roads are constructed and maintained with Federal funds.

Trunk 'B' roads connect provincial or divisional headquarters and other large towns with the trunk 'A' system, regional capitals and other urban centres. They are controlled by the State Governments and maintained by them or by native authorities or other local government bodies, with the assistance of grants from the state government varying between 25% and 100% of the cost.

Most of the other roads which carry mainly local traffic and act as feeders to the trunk road system, are both constructed and maintained by local authorities.

All motor vehicles used on Nigerian highways are required to be registered and licensed, under the Motor Traffic Act (Cap. 137) and the Road Traffic Act, 1947. The Municipal Treasurer, Lagos City Council, is the licensing authority for Lagos. The licensing authority in other centres is the senior police officer and in others the local government authority.

An initial fee of ₦2 is charged on first registration in Nigeria. Persons in possession of an up-to-date full driving licence issued by approved licensing authority overseas are not required to undertake a driving test in Nigeria. Others must, however, obtain a Learners' Permit. Driving tests are arranged by any of the motor licensing authorities in the country and successful candidates are issued with the Driving Licence.

In 1969, the total number of vehicles registered in the country was 133,577. The figure is 25,121 more than those registered in 1968. The 1969 figure can be broken down to 89,561 cars; 42,350 trucks and 1,666 buses.

The Lagos City Transport Service, the largest municipal transport service in the country, runs some 300 buses carrying an average of 6,000,000 passengers a month.

The Federal Military Government plans to spend about £23 million to rehabilitate all Federal Government roads and bridges throughout the length and breadth of the country in a new 10-Year National Road Development Programme to be commenced in due course.

NIGERIAN RAILWAYS

Nigeria's railway system comprises over 2,280 route miles of 3 ft. 6 inch guage connecting Kano, Kaura Namoda, Nguru and Bauchi in the north with Lagos and Port Harcourt in the south. There is a branch

line from Minna to Baro (on the Niger), now used mainly for goods traffic. Another connects Ifo to Idogo.

A recent extension to the rail system runs for 400 miles from Kafanchan on the Port Harcourt — Kaduna route through the tin fields of Jos to Maiduguri in the north-east. Main line passenger services are provided 'LIMITED' and 'MAIL' trains. Accommodation on the 'limited' and 'mail' trains are booked in advance.

First-class rolling stock provides sleeping compartments, each fitted with wash basin and water closet and accommodating two or four persons. Shower facilities are also available in these coaches. Free luggage allowance in first-class (2 cwt.; second-class (1 cwt.) and third-class (56 lbs.)

The principal commodities carried by the railway are groundnuts, coal, palm-kernels, palm-oil, petroleum products, cotton, tin, columbite and hides and skins in that order of importance. A comprehensive tariff listing all passenger fares and goods rates, special rates for certain important commodities, and full details of ancillary services and charges is available from the Chief Superintendent, Nigerian Railway Corporation, Ebute-Metta, Lagos.

In 1966-67 alone the Nigerian Railway Corporation carried 10 million passengers and 2.5 million tons of freight.

AIR TRAVEL

There are two international airports at present in Nigeria. One is at Ikeja near Lagos and the other is at Kano in the North. Both can accommodate large jet aircraft. Nigeria Airways is a fully-owned Corporation of the Federal Government.

Scheduled and chartered internal services are operated by Nigeria Airways, Aero-Contractors (Nig.) Ltd. and Pan African Airlines (Nig.) Ltd., operate charter services.

The Nigeria Airways provides scheduled air services to Ibadan, Kaduna, Jos, Kano, Sokoto, Maiduguri, Yola, Benin, Port Harcourt, Calabar, Enugu, Accra, London, Rome, Abidjan, Roberstfield, Free-town, Barthurst and in association with Pan Am to New York.

External air services link Nigeria with most parts of the world. The following airlines operate international services originating or passing through Nigeria: Nigeria Airways, Aeroflot, Air Afrique, Air Zaire, Alitalia, British Caledonian Airways Corporations, Ethiopian Airlines, Ghana Airways, KLM Royal Dutch Airlines, Middle-East Airlines, Egypt Air, Pan American Airways, Lufthansa, Sabena, Swissair and U.T.A.

COMMUNICATIONS

Today, Nigeria can look back with a measure of satisfaction over significant changes that have taken place since 1851, the year when postal services were first established in Lagos.

There is now a proliferation of post offices and postal agencies throughout the country. Whereas there were only 29 post offices in 1903 handling 951,487 postal items; by 1960 the number of post offices has increased to 1,332 handling 11 million items; and in 1964 there were 667 post offices handling 131 million items.

The number of Departmental post offices rose from 178 in 1962 to 189 in 1965 and 200 in 1968. Mobile Post offices doubled from 7 in 1965 to 14 in 1968. There are at present 59 sub-post offices and more than 1,300 postal agencies in the country.

The Post and Telecommunications Department has set up a vast network of road transport to cope with the distribution of mails in the Western, Kwara, Mid-Western, East Central, South-Eastern and Rivers State where considerable acceleration in mail delivery has been achieved. In the North-Western, North-Central, North-Eastern, Benue-Plateau and Kano States, where the poor condition of roads and the vastness of the area do not permit a large network of road transport, distribution of mails is done by a combined air, rail and road transport systems.

Air transport is used mostly for the conveyance of external mails and sea transport is used for conveying postal items pre-paid at second-class (reduced) rates and parcels.

Telecommunications services have passed through various stages of development since 1895 when the 'key and sounder' telegraph system was the first means of telecommunications. In 1941 a point-to-point telegraph system utilising teleprinters was introduced.

During the Five-Year Telecommunications Development Programme launched in 1955 and involving an investment of well over £9 million a total of 26 new automatic telephone exchanges were built to replace the manually operated exchanges. Of these, 12 main exchanges were installed at Ibadan, Oshogbo, Ilorin, Ile-Ife, Ilesha, Enugu, Onitsha, Kaduna, Kano, Jos and Akure.

Fourteen rural automatic exchanges were opened at Awgu, Makurdi, Nnewi, Oji-River, Arondizuogu, Minna, Gusau, Samaru, Daura, Ido, Iwo, Opobo, Kafanchan and Okigwi.



The 98.2 Foot Diameter Antenna of Nigeria's Satellite Earth Station at Lanlate

The number of telephone exchanges connected to the public network increased from 121 in 1960 to 133 in 1963 and the number of telephones rose from 32,960 in 1960 to 50,000 during the same period.

In 1960, a telex-service of manual working was introduced for the first time in the country but restricted to the Lagos area. This has been replaced since April, 1966, by automatic telex exchange.

External telecommunications services which were previously provided by the Cable and Wireless Limited were taken over in January, 1963, by the Nigerian External Telecommunications Limited to provide telephone, telegraph and telex links with other Africa states.

Telephone links have been established with Dahomey, Togo, Zaire, Kenya, Uganda, Tanzania and Ethiopia. The Nigerian External Telecommunications Limited plans to extend direct international telecommunication services to Senegal, Guinea, Niger, Sudan, Fernando-Po, Tchad, Brazzaville, Ivory Coast, Sierra Leone, Liberia and Gambia in the not distant future.

The Post and Telecommunications Department has shown a very keen interest in all matters relating to the use of satellite communications system as a new tool in the development of telecommunications.

Nigeria has become a member of the Global Satellite Club known as 'Comsat' and there is a Satellite Earth Station in the country.

Nigeria is a member of the Universal Postal Union and has been admitted to the membership of the International Telecommunications Union (I.T.U.).

Apart from participating in several conferences and seminars held under the auspices of the International Telecommunications Union, Nigeria is also actively interested in the activities of the Commonwealth Board on which she has a permanent representative.

The P & T Department is fully committed to the goal of expansion and modernisation of services. To translate this aim into reality, the Department has formulated a 10-Year Postal and Telecommunications Development Programme (1968-1969). The plan will involve a capital expenditure of £63.8 million.



EDUCATION IN NIGERIA

EDUCATION in the states is the responsibility of the states' governments. The University of Ibadan and the University of Lagos are Federal responsibilities.

Until 1944, most of the schools were controlled by religious bodies, and the governments policy was to give financial assistance rather than to extend its own system but since then government participation in education has increased rapidly.

In spite of the rapid development of the educational system there are still gaps. The main problems are the low literacy rate (the highest being 25% in Lagos and parts of the Eastern States), the lack of certificated teachers, insufficient number of schools, which has led to unemployment among school leavers. To help wipe out illiteracy among adults, adult education classes are held, and other provisions being made by Federal and State Governments to tackle these problems were outlined in a White Paper (based on a Report on Higher Education made to the Federal Government in 1960) which was published in 1961 and describes improvements to be effected. These include:

Primary Education, at present free in Lagos, in the Mid-Western State and the Western State, and partly free in the Eastern States, to be extended particularly in the north, to provide places for at least half of all children of primary school age.

Secondary Education, to be extended to raise the annual intake of pupils to 46,000; vocational training to be increased, greater emphasis placed on science teaching and a more extensive interchange of pupils made possible between the States. It is estimated that sixth form streams will number 350 bringing the number of pupils preparing for Higher School Certificate or General Certificate of Education advance level to 10,000. The Federal Government has established National High Schools in each of the former regions to provide mainly for sixth form education.

Teacher Training, to be extended to enable secondary schools to be staffed with graduate and non-graduate teachers (holding diploma) in equal numbers; the total number of teachers (either graduates or with diplomas) to be raised to 30,000.

University Education, to be extended to accommodate 10,000 students at the University of Ibadan (established in 1948), the University of Nigeria at Nsukka (opened in 1960), the Ahmadu Bello University, the University of Ife, the University of Lagos (opened in 1962) and University of Benin; science, agricultural medicine and economics study facilities to be increased; the award of scholarships for study overseas to be continued.

Technical and Vocational Training, to be extended by means of improvements in facilities and non-residential technical institutes to raise the output of technicians to 5,000 per annum; facilities for agricultural education to be increased so that 600 trained agricultural assistants and superintendents can be produced each year.

OTHER INSTITUTIONS OF HIGHER EDUCATION

There are five technical colleges situated in Auchi, Enugu, Ibadan, Kaduna and Lagos. The advanced teacher training colleges form a second type of institution of higher education. They prepare teachers for the lower grades of secondary schools. Their examinations are moderated by the universities with which some of them are closely associated. There are at present five such colleges: one in Ibadan and another at Ondo (both in the Western State.) Others are in Owerri in the East Central State, Zaria in North Central State, and the Federal territory of Lagos. There is a law school in Lagos which gives training in legal practice to those who have obtained law degrees from various universities and intend going into legal practice.

UNIVERSITY OF IBADAN

Founded: 1962; previously established as University College, Ibadan 1948

Postal Address: Ibadan, Nigeria.

Cables and Telegrams: University, Ibadan.

Telephone: Ibadan, 21051.

Chancellor: Sir Kashim Ibrahim, KCMG, MBE, Hon. LL.D.

Vice-Chancellor: Prof. Horatio O. Thomas.

Pro-Chancellor and Chairman of Council: Chief Sir Samuel Manuwa, CMG., OBE., MD., Hon. LL.D. (Edin.,) Hon. D. Litt. (Ife,) Hon. D.Sc. (Nig. & Ib.,) FRCR., FRCP, FACP.

Registrar: Mr. S. J. Okudu

Bursar: H. Preston

Librarian: Mrs. J. Olabisi Odeinde.

UNIVERSITY OF NIGERIA, NSUKKA

Chancellor: H. H. Alhaji Ado Bayero, C.R.F., Hon. LL.D. (Nigeria), Emir of Kano.

Pro-Chancellor & Chairman of Council: Mr. N. U. Akpan, O.P.R., B.A., B.Sc. (Econ.) (Lond).

Vice-Chancellor: Prof. H. C. Kodilinye, M.B., Ch.B. (Glas). D.O. (Oxon), D.O.M.S. (Eng.).

Registrar: Mr. John Mangold, B.A., M.A. (Cantab.).

Bursar: J. H. Bassey.

Librarian: Mr. S. C. Nwoye, B.A., Dip. Lib. (Lond.), A.L.A.

UNIVERSITY OF BENIN

Chancellor: Sir Adetokunbo Ademola, B.C., K.B.E., C.F.R.Kt.,
Chairman of Council: Mr. E. K. Clark, LL.B. (Lond.) Barrister-at-law.
Pro-Chancellor: Professor Kenneth Hill, M.D., F.R.C.P., F.R.I.C., F.R.C.Path.
Registrar: Chief D. R. Oduaran, J.P., LL.B. (Lond.), A.H.A., Barrister-at-law.
Librarian: Mr. G. A. Aghahowa, F.C.W.A., F.C.A.
Secretary: Dr. W. J. Harris, B.A. (Oxon), F.N.Z.L.A., Hon. D.Litt. (Ibadan),
 Hon. F.L.A.

UNIVERSITY OF IFE

Founded: 1961 **Postal Address:** Ile-Ife, Nigeria, West Africa.
Telegrams and Cables: Ifevarsity.
Telephone: Ife 2290 (ten lines), Ibadan 22261 (5 lines)
Chancellor: Chief Obafemi Awolowo, B.COM., LL.B. (Lond.), Hon. LL.D. (Nsukka), Hon. D.Sc. (Econ.) (Ife), Barrister-at-law.
Pro-Chancellor and Chairman of the University Council: Chief T. T. Solaru, M.A., B.D. (Lond.)
Deputy-Chancellor: H. A. Oluwasanmi, B.A. (Morehouse College), M.A., Ph.D. (Harvard).
Registrar: H. J. Balmond, B.A. (Lond.)
Librarian: J. O. Dipeolu, B. A. (Lond.), A.L.A.
Secretary: K. J. Hamilton-Smith, F.C.A., A.C.W.A.

UNIVERSITY OF LAGOS

Chancellor: Dr. Nnamdi Azikiwe, P.C., LL.D., D.Litt., M. A., M.Sc.
Pro-Chancellor & Chairman of Council: Malam Nuhu Bayero — Daniyan Zazzau.
Deputy-Chancellor: Prof. J. F. A. Ajayi, B.A., Ph.D. (Lond.)
Registrar: A. Osinulu, M.A. (N.U.), B.A., P.G.C.E. (Lond.)
Librarian: J. C. A. Lamikanra, F.C.B.I., A.A.C.C.A., A.C.A.
Secretary: E. B. Bankole, A.B., M.S. (Syracuse), A.L.A.

ABDUL KADIR ABU BAKAR BELLO UNIVERSITY, ZARIA

Founded: 1962
Postal Address: Zaria, Nigeria.
Telegrams and Telegrams: Unibello, Zaria.
Telephone: Zaria 03255 — 7,2624.
Chancellor: Mr. Justice Udo Udoma.
Chairman of Council: Alhaji U. I. Suleiman, O.O.N., O.B.E., Hon. LL.D.
Deputy-Chancellor: I. S. Audu, M.B., B.S., MRCP., D.T.M. & H., D.C.H. Hon., L.H.D.
Registrar: K. Lupton, O.B.E., M.A.
Librarian: B. Armitage, F.I.A.
Secretary: H. R. Zayyad, A.A.C.C.A., A.T.I.I., A.C.A.

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THE NIGERIAN PRESS

The history of the Nigerian Press falls into two broad categories, the pre-independence era; and the post-independence period up to the present.

Daily newspapers, weeklies and periodicals had a humble beginning in Nigeria with the publication of "Iwe Irohin" by the Rev. Townsend Aboakuta which first appeared in December 1859. From that time until 1890, about a dozen weekly papers were published at different periods in Lagos.

Then came a newspaper "Lagos Weekly Record" published first by the late John Jackson and later his son Horatio Jackson, (1890-1930), one of the greatest pioneer names in the history of Nigerian journalism.

Next was the period of the nationalist struggle for independence when newspapers played a leading role in the fight for Nigerian independence.

This period also coincided with the beginning of commercial newspaper enterprises.

After the formation of the Nigerian National Democratic Party in 1922, the late Herbert Macaulay established the "Lagos Daily News."

Between 1922 and 1960, there was intense nationalist activities by various political parties whose efforts were directed mainly towards the winning of political independence for Nigeria.

In the process, several national daily newspapers were established in Lagos which primarily put across the views of different political parties in addition to their other functions as newspapers.

The Daily Times had slightly different history. Since the original company was absorbed by overseas interests in 1948, it had maintained a neutral role in party politics, while at the same time attempting to promote economic and social interests of Nigeria as a whole.

Most of the newspapers of the great nationalists are now defunct; the only survivor is the "West African Pilot".

After the achievement of independence the Press had to adapt to a new role. The Press is no longer concerned primarily with political agitation. The main problems facing the nation today are how to forge a virile and united country out of the conglomeration of ethnic groups in Nigeria; the second problem is how to develop the country's economy rapidly in order to give the masses a decent standard of living and thus satisfy their legitimate expectations in an independent Nigeria.

One of the most recent developments has been the establishment of newspapers sponsored by Federal and state governments. These exist side by side with those owned by individuals and corporations.

DAILY NEWSPAPERS

Daily Times: 3, 5, 7, Kakawa Street, P.O. Box 139, Lagos; founded 1925. Published by The Daily Times of Nigeria Limited. Editor: Areoeye Oyebola.

Daily Sketch: Sketch Building, Ijebu Bye-Pass, P.M.B. 5067, Ibadan; founded 1964. Editor: Ayo Adedun.

New Nigerian: Ahmadu Bello Way, Kaduna, founded 1965: Editor Mamman Daura.

Nigerian Morning Post: Lagos; founded 1961 Nigerian National Press Ltd. Ag. Editor: Benedic Eke.

Nigerian Tribune: P.O. Box 78, Ibadan; founded 1949; Editor: Olukayode Bakre.

West African Pilot: 34 Commercial Avenue, Yaba Lagos; Zik Enterprises Ltd. Acting Editor: Jacob Aina.

The Nigerian Observer: Airport Road, Benin City, founded 1968; Printed and Published by the Mid-West Newspapers. Editor: S. Equaroem.

Daily Express: Apongbon Street, Lagos: Acting Editor: Mr. Edward Aderinokun.

Renaissance: Published by Reveille; Printing and Publishing Company Ltd., Enugu. Editor: Ajumobi Azumba.

New Age: Published by Asa Press, Aba. Editor: Shdrack Ikwuagwu.

Niger Herald: Herald Books Limited, Onitsha. Editor: Sam Ijeka.

The Trumpet: Trumpet Printing Publishing Co., Aba; Editor: Prince L. N. Edele.

Nigerian Mirror: Obbo Press Limited, Onitsha; Editor: T. N. Okonkwo.

Crusader: Christian Press, 1 Awka Street, Enugu; Editor: S. N. Iweanya.

The Standard: Standard C.C.I. & Co. Limited, Editor: S. Mba Umunnah.

Nigerian Star: Editor — Dan S. Brown.

WEEKLY PAPERS

Sunday Times: P.O. Box 139, Lagos; founded 1953: The Daily Times of Nigeria Limited. Editor: Gbolabo Ogunsanwo.

Sunday Post, founded 1961: Nigerian National Press Limited, Acting Editor: Remi Ilori.

Sporting Record: Printed and Published by the Daily Times of Nigeria Limited; Editor: Mr. Cyril Kappo.

Eleti/Ofe: 28 Kosoko Street, Lagos; founded 1923; English and Yoruba; Editor: Ola Onotade.

Gaskiya: New Nigerian Newspapers Company; Editor: Alhaji Othman Mairiga.

Independent (The): P.O. Box 5100, Ibadan, English and Yoruba; Editor: Rev. Fr. J. Mcgee.

Irohin Imole: 15 Bamgbose Street, Lagos; founded 1957; Yoruba; Editor: Tunji Adeosun.

The African Impact: Weekly magazine published by the Ethiopian Publishing Corporation, 34, Muritala Mohammed Road, Benin.

Irohin Yoruba: 214, Yakubu Gowon Street, P.M.B. 2416, Lagos; founded 1945; Amalgamated Press of Nigeria; Acting Editor: S.A. Ajibade

Nigerian Tide: Editor: Rowland Amaewule.

Sunday Sketch: Ijebu Bye-Pass, P.M.B. 5067, Ibadan. Editor: Ajide Adeleye.

Lagos This Week: 5, Williams Street, Lagos. Editor: Yemi Martins.

Sunday Star: People's Star Press, Yemetu Aladorin, Ibadan; founded 1966. Editor: Moni Adewale.

Imole Owuro: People's Star Press; Yemetu Aladorin Ibadan; founded 1962. Editor: Lawuyi Ogunniran.

Sunday Observer: Airport Road, Benin City; Editor: Tom Borha.

Lagos Week End: Weekly newspaper published by the Daily Times of Nigeria Limited, Lagos; Editor: Dipo Ajayi.

Nigerian Radio Times: Broadcasting House Lagos; Editor: A. Y. S. Tinubu.

Truth (The): 45, Idumagbo Avenue, P.O. Box 418, Lagos; founded 1951; Religious Publication by the Ahmadiyya Mission, Nigeria; Acting Editor; Z. O. Elias.

Mid-West this Week: Weekly newspaper published by Arin Associates, 50B, New Lagos Road, Benin City; Co-Editors: Tony Okoduwa, Prince A. R. Nwoko.

Ribway News: Weekly newspaper published by the Ribway Group Public Relations Department Benin City; Editor: Dickson O. Uwagboe.

Gbohunbohun: Weekly newspaper published by the Western State Government; Editor: Olu Olofin.

The Nigerian Chronicle: Published Weekly by the South Eastern State Newspaper Corporation, Calabar; Editor: Moses Ekpo.

The Champion: Published Weekly by Calabar Advertising Company, Eyo Edem Street, Calabar.

Renaissance: Published Weekly by the Revielle Printing Company, Ogu: Editor: A. Ozumba.

Nigerian Today: Published by Zixton Press; Editor: V. C. Ikeotuoye.

The Leader: Assumpta Press, Owerri; Editor: Rev. Fr. T. A. Nwalo.

Sporting Digest: International Press, Publication Service, Aba; Editor: Simeon Nwagba.

Weekend: Standard Publishing Co. Aba; Editor: Sunny Chijioko.

PERIODICALS

New Era: Monthly in English and Hausa; Published by Olusegun Press Limited, Kano. Editor: Gabriel Paidá.

Flash Magazine: Published monthly. Editor: B. Davies.

African Challenge: Private Mail Bag 2067, Lagos, founded 1951: Monthly, Religious.

Drum (Nigeria edition): Private Mail Bag 2128, Lagos, Published monthly; Editor: Olu. Adetule.

Federal Nigerian: Ministry of Information: Yakubu Gowon Street, Lagos; founded 1958; official monthly publication; Editor: A. G. Y. S. Momodu.

Home Studies: Published by the Daily Times of Nigeria Ltd, 3, 5, and 7 Kakawa Street, Lagos. Editor: Mrs. Yetunde Makanju.

Journal of Economic and Social Studies: Published by the Nigerian Economic Society.

Journal of the Nigeria Medical Association: Published quarterly and printed by the Times Press Limited, Apapa, Editor: Professor A. O. Adesola, c/o P.O. Box 1108, Lagos.



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Management in Nigeria: Published monthly by the Nigerian Institute of Management, 145, Yakubu Gowon Street, P.O. Box 2557, Lagos and printed by the Times Press Limited, 9, Warehouse Road, P.O. Box 16, Apapa.

Nigeria: Exhibition Centre Marina, Lagos; founded 1932; travel, cultural historical and general; quarterly.

Nigeria Trade Journal: Federal Ministry of Information, Lagos, quarterly.

Fitila: a Hausa Monthly, published and edited by the North Central State Ministry of Information.

Spear: 3/7, Kakawa Street, Lagos, P.O. Box 139; founded 1962, family magazine; Editor: Sola Odunfa.

Happy Home: Family magazine, published by the Punch Publication, P.M.B. 1049, Ebute Metta; Editor-Publisher: Sam Amuka.

The West African Chartered Engineer: Published twice a year by the West African Group of Professional Engineers, P.O. Box 2363, Lagos.

West African Journal of Biological Chemistry: University of Ibadan, founded 1957, quarterly; Editor: C. Basair.

West African Medical Journal: P.O. Box 12002, Lagos, six a year.

West African Pharmacist: P.O. Box 2, University College, Ibadan; founded 1959, six a year.

Woman's World: Published by the Daily Times of Nigeria Limited, 37, Kakawa Street, Lagos; Editor: Miss Adaora Ulasi.

Insight: The quarterly review of world affairs, published by the Daily Times of Nigeria Limited, and printed by the Times Press Limited, Apapa.

Teen and Twenty: Africa's youth magazine published monthly. Editor: Labake Paul.

Nigerian Opinion: Magazine of the Nigerian Current Affairs Society, published quarterly.

Modern Woman: Printed and published monthly by the Modern Publication Co. Ltd., 31/33 Salawu Street, Palm-grove, Lagos.

New World: Published monthly by the Novosty Press Agency and printed by the Academy Press Ltd. Editor: Goke Ajiboye.

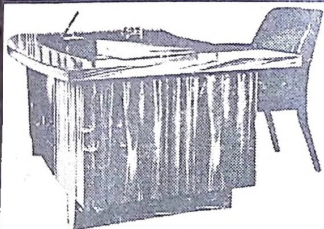
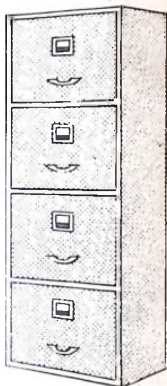
Trust: Published monthly, Private Mail Bag 2128, Lagos. Editor: Olu Adetule.

Newbreed: Published monthly, NewBreed Organisation Ltd., P.O. Box 5414, 35 Ogunlana Drive, Lagos. Editor: Chris Okoli.

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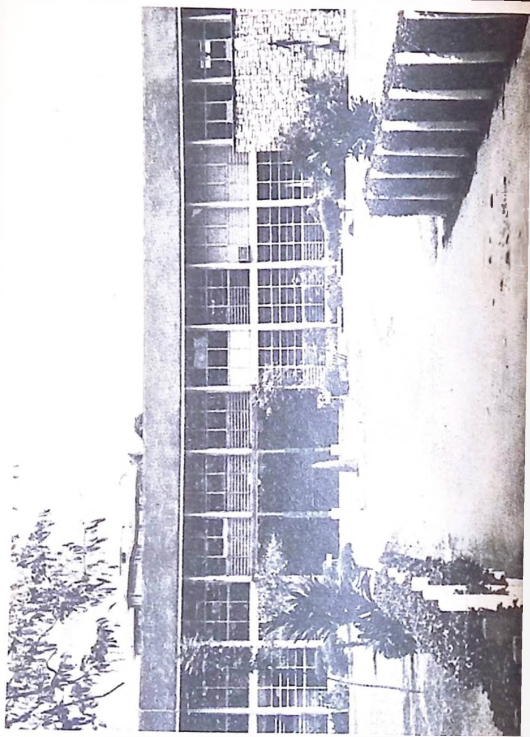
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Holy Cross Youth Organisation —	c/o The Secretary Holy Cross Cathedral Box 162, Lagos.
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Catholic Secretariat,
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Phone 39.
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Lagos.
- Federal Nigeria Society for the Blind —** The Director
P.M.B. 2225
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- Girls Brigade of Nigeria —** Mrs. H. D. Fletcher,
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Ibadan.
- Girls Guides Association —** Lady Oyinkan Abayomi/Mrs. M. Okin,
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Lagos - Phone 20454.
- Islamic Youth League —** Mr. M. A. G. Akorede,
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Ebute-Metta.
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- National League of Bribery & Corruption —** Mr. J. B. Jegede
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- National Union of Nigeria Students —** General Secretary,
Ahmadu Bello University,
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- National Youth Council of Nigeria —** (Chairman) Mr. Olu Fadairo
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- Red Cross of Nigeria —** Chief S. A. Ojo (Chairman),
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NIGERIAN MUSEUMS

Of all countries in Africa South of the Sahara, Nigeria is the richest in sculptural traditions. The national museum, beautifully situated in a park in the very heart of Lagos has the finest collection of Nigerian art in the world. A representative display is on show together with archaeological exhibits. Plans are in hand to expand the museum.

ORON MUSEUM

Designed primarily to house the wonderful collection of hundreds of wood figure carvings depicting the ancestors of the Oron clan of the Ibibio tribe, which are among the oldest and finest of all West African carvings. The museum also contains representative exhibits from other parts of Nigeria. The museum site which is adjacent to the main Ababar car ferry has a fine view up the Cross River.

OSUN MUSEUM

In the bush two miles from the Yoruba village of Esie in Eastern Oyo Province was found the largest known group of stone figures in Africa—about a thousand human figures, half life size, many of high sculptural merit. They may be of Yoruba or Nupe origin and are still revered by the local population. A new museum was built in 1966 to house these figures.

JO'S MUSEUM

The archaeological museum at Jos stands in a 60-acre park of outstanding natural beauty and contains the prehistoric finds of the Plateau Mines. Most notable of these are the two thousand-year-old terracottas of the Nok Culture earliest known plastic art in Africa South of the Sahara. The grounds are a small zoo, and the beginnings of an open air museum of traditional architecture and an arboretum.

BENIN MUSEUM

Of all the Nigerian arts the bronzes of Benin are most widely known to outside world because they are so well represented in the great museums.

Though at present modest in size, the collection at Benin contains some of the finest and earliest pieces of all, which have been dug up accidentally during the development of modern Benin City or excavated by the Department of Antiquities. A new museum is to be built in the traditional style at a fine site in the centre of Benin.

OWO MUSEUM

A museum has been built to house the arts and crafts of the Eastern districts of Yorubaland at Owo which is famous for its artistic traditions.

CARVED MONOLITHS IKOM

There is a number of groves containing circles of stones carved in low relief to represent human beings. Some of them appear to show artistic affinities with the hard wood ancestor carvings of the Oron clan at the mouth of the Cross River. Their origin is not yet known though they are still sacred.

Most accessible of these monoliths are in a grove at the roadside near Meghave a little beyond mile 111 on the Enugu-Ogoja-Gboko road. And an annual festival is held there at the end of the dry season.

IFE MUSEUM

The museum was built to house the world-famous bronze and terracotta heads and stone sculptures of Ife, the ancient sacred city of the Yoruba. The display space has been expanded to allow for the exhibition of other aspects of material culture of the Yoruba. Visitors are recommended also to see some of the historic sites of Ife; for example the staff of Oranmiyan, an imposing 18-foot monolith and the Grove of Oro.

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ROCK PAINTINGS: BIRNIN DUKU AND GAJI

These two groups of rock paintings in the province of Kano and Gaji are the most important yet found in Nigeria. The Birnin Kudu paintings and symbolic drawings show affinities with some of the Sudan paintings. Both are accessible by motor road.

WATER-DRUMS: EKPENE

These gigantic Ikoro drums, of which scarcely half a dozen remain in more or less sound condition, used to be a treasured possession of many villages in the Okon, Afaha and Otoro Clan areas of Uyo Province. They are carved from hardwood and average nine feet long and three feet in diameter.

JEJIBA BRONZE

On the island at Jejiba are some extraordinary bronze figures of the Benue Kingdom in the 15th century. Six of them are the largest cast bronzes ever found in Africa (not excepting ancient Egypt). They have clear similarities with early Ife and Benin work.

KANO: MAKAMA'S HOUSE

The town house of the Makama of Kano at the corner of the Emir's Palace, and one of the oldest remaining houses in Kano, has been designated a monument and has been converted into a museum to contain antiquities and the arts and crafts typical of the Hausa and Fulani of the Kano area.

KOBERAU MINARET KATSINA

This imposing minaret, which is built of mud and palm timbers, is all that remains of the mosque constructed in Habe times, before the Holy Wars of Sheikh Usman dan Fodio. Parts of this 50-foot tower are thought to be as much as 260 years old.

THE LAW ABOUT THE EXPORT OF ANTIQUITIES

The export of antiquities (which in Nigeria includes all ritual art objects even if made at the present time) is controlled by the Antiquities Ordinance No. 17 of 1963 (which gives definitions), and the Antiquities Exports Permits Regulations 1957 (L.N. 62 of 1957). There are severe penalties for attempting to export antiquities without a permit issued by the Antiquities Commission. Permits should be applied for with as much notice as possible from one of the following:

- (1) Director, Department of Antiquities Lagos.
- (2) Curator, Jos Museum, Jos.



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	Phoenix Hotel G.R.A.	3041	Inclusive daily charges: Single ₦6.00; Breakfast 50k; Lunch ₦1.50 European; 85k African; Dinner ₦1.05.
	Mayors Hotel	—	Single ₦2.50.
	Sorento Hotel St. Michael Road	—	Single ₦5.50; Double ₦7.50.
	Stella Hotel Jubilee Road	—	Inclusive daily charges; Single ₦2.50; Double ₦4.02.
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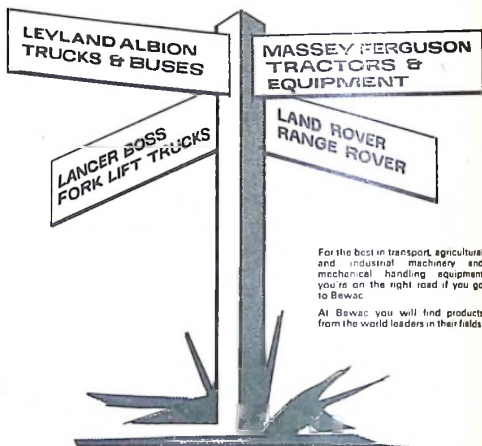
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	Phoenix Hotel	2074	Inclusive daily charges: Single ₦6.00; Double ₦8.00; Breakfast 65k; Lunch ₦1.05; Dinner ₦1.05.
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	Catering Rest House	24537	Inclusive daily charges: Single ₦2.50; Double ₦4.00; Breakfast 50k; Lunch 80k; Dinner 90k.
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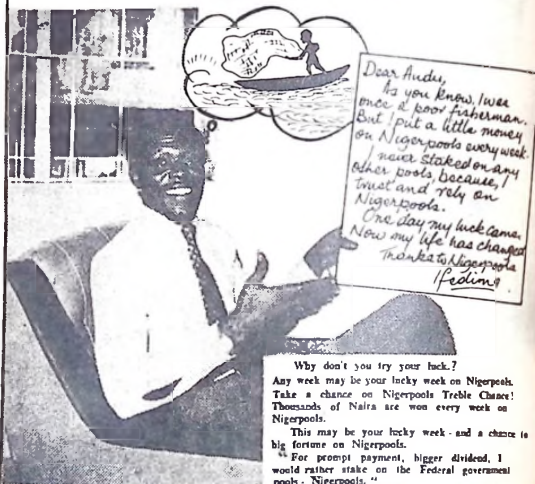
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OSHOGBO	Catering Rest House	2357	Inclusive daily charges: Single ₦1.50, Double ₦4.00; Breakfast 50k; Lunch 80k; Dinner 90k European; 60k African.
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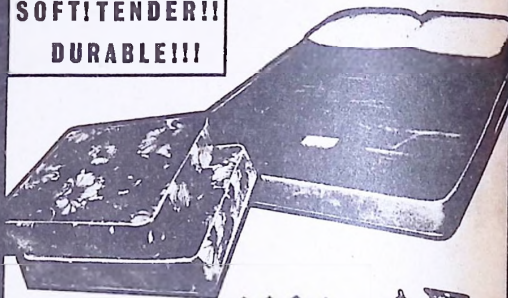
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4. Embassy of Nigeria Bamako	P. A. Afolabi	Ambassador		415-54
5. Nigeria High Commission Bathurst	Alhaji B. A. T. Balewa	High Commissioner	Private Mail Bag, Bathurst, Gambia	23431 23431
6. Embassy of Nigeria Bern	I. P. J. Obebe	Charge d' Affairs	11, Belpstrasse, 3000 Bern, Switzerland	25.53.73
7. Embassy of Nigeria Bonn	A. Hasstrup	Ambassador	Embassy of Nigeria 532 Bagdodesberg Kennedy File 35, W. Germany	76921-2-3
8. Embassy of Nigeria Brussels	O. M. A. Abiola	Ambassador	38 Avenue De Tervueren Brussels, 4, Belgium	35-40-71/2
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13. Embassy of Nigeria Dakar	Alhaji B. A. T. Balewa	Ambassador	Embassy of Nigeria 9, Avenue Roume P.M.B. 3129, Dakar Senegal.	23431
14. Embassy of Nigeria Dublin	Alhaji Sule Kolo	Ambassador	Embassy of Nigeria 15, Ailesbury Road, Ballsbridge, Dublin, Ireland.	69.25, 55
15. Nigeria High Commission Edinburgh (Area Office)	J. A. Ogunkeye	Area Officer	Consulate of Nigeria 312 North St. Andrew Street, Edinburgh 2	Waverley 1239, 4137
16. Embassy of Nigeria Fort-Lamy	M. K. Bayero	Ambassador	Embassy of Nigeria B. P. 572 Fort-Lamy, Tchad	2297
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19. Consulate of Nigeria Hamburg	G. E. Efele	Consul-General	Consulate of Nigeria Hallerstr. 76, Hamburg 13, West Germany	410 30 15/6
20. Nigeria High Commission, Islamabad	H. D. Kolo	High Commissioner	P. O. Box 1075, Islamabad, W. Pakistan	
21. Embassy of Nigeria Jeddah	B. Malabu	Ambassador	Embassy of Nigeria P. O. Box 655, Jeddah Saudi Arabia	3612
22. Nigeria High Commission, Kampala	M. J. Etuk	High Commissioner	Nigeria High Commission, P. O. Box 4338, Kampala, Uganda.	54532
23. Embassy of Nigeria Khartoum	N. Mohammed	Ambassador	Embassy of Nigeria, P. O. Box 1538 Khartoum, Sudan	77760- 72718-
24. Embassy of Nigeria Kinshasa	E. O. Ogunsullire	Ambassador	Embassy of Nigeria B.P. 17009, Kinshasa, Zaire	6550,3830
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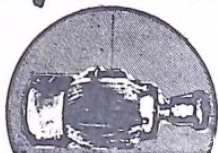
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27. Nigeria High Commission, London	Alhaji Sule Kolo	High Commissioner	Nigeria High Commission, 9 Northumberland Avenue, London W.C. 2	Trafalgar 1244
28. Embassy of Nigeria Monrovia	M. O. Jolaoso	Ambassador resi- dent in Monrovia	Embassy of Nigeria Monrovia, Liberia	26093
29. Embassy of Nigeria Moscow	Brig. G. Kurubo	Ambassador	Embassy of Nigeria U 113, Kachalova Street, Moscow, U.S.S.R.	290-37- 8517
30. Nigeria High Commission, Nairobi	I. C. Olosemeka	High Commissioner	Nigeria High Commission, P.O. Box 30516, Nairobi Kenya	283211
31. Nigeria High Commission, New Delhi	Mr. J. N. Ukegbu	High Commissioner	Nigeria High Commission, 169170, 1st Bldg., New Delhi 3, Republic of India	618221
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34. Embassy of Nigeria Niamey	Alhaji S. Kontagora	Ambassador	Embassy of Nigeria B.P. 617, Niamey, Niger Republic	24-10
35. Nigeria High Commission, Ottawa	E. O. Enahoro	High Commissioner	Nigeria High Commission, Suite 303, The Burside Building 151, Clatter Street Ottawa, Canada	236-0521
36. Embassy of Nigeria Paris	L. O. Harriman	Ambassador	Embassy of Nigeria 49, Avenue Kleber B.P. 267-08, Paris 16e France.	704-68-65
37. Nigerian Consulate Port Sudan	S. O. Ogundele	Consul	Consulate of Nigeria, P.O. Box 475, Port Sudan, Sudan.	n2086
38. Embassy of Nigeria Rabat	G.A.B. Kolo	Charge d'Affaires	Embassy of Nigeria 2, Rue Housiri P.J. Box 347, Rabat Morocco	248-555 56057
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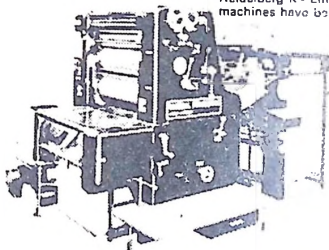
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41. Embassy of Nigeria Santa Isabel	Lt.-Col. W. U. Bassey	Ambassador	Embassy of Nigeria, Santa Isabel, Equatorial Guinea	1161
42. Embassy of Nigeria Stockholm	C. C. Chukwura	Ambassador	Brahgatan 56, 4th Floor, P.O. Box 628, Stock- holm, Sweden	627577
43. Embassy of Nigeria Tokyo	G. Dove-Edwin	Ambassador	Embassy of Nigeria, 2-2, 2 Chome Shoto Shibuya-ku Tokyo, Japan.	468-5521)2
44. Embassy of Nigeria Warsaw	S. Williams	Ambassador	Embassy of Nigeria Pansjonat UJ, Gruzinka 3, Warsaw 33, Warsaw,	17-50-83
45. Embassy of Nigeria Washington	J. M. Garba	Ambassador	Embassy of Nigeria, 1333-16th Street, N.W. Washington 36, D. C. 20036 U. S. A.	234-4800
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48. Embassy of Nigeria Fort-Lamy	M. K. Bayero	Ambassador	Embassy of Nigeria B.P. 752 Fort-Lamy, Tchad	
49. Embassy of Nigeria Bangui	J. D. Chinade	Charge d'Affaires	Embassy of Nigeria BP 1010, Bangui	380012
50. Embassy of Nigeria Tripoli	A. M. S. Imam	Ambassador resident in Cairo	Embassy of Nigeria P.O. Box 4417 Tripoli, Libya	
51. Embassy of Nigeria Ouagadougou	S. Kontagora	Ambassador resident in Niamey	Embassy of Nigeria B.P. 132 Ouagadougou Upper Volta	
52. Embassy of Nigeria Peking	M. A. Sanusi	Charge d' Affaires	Block 2-7-72 San Li Zun, Peking	
53. Embassy of Nigeria Dar-es-Salaam	Z. N. Kazaure	High Commis- sioner	Nigeria High Commission Dar-es-Salaam	
54. Embassy of Nigeria Abidjan	J. O. Omolodu	Charge d'Affaires	Embassy of Nigeria Boulevard	22-30-82
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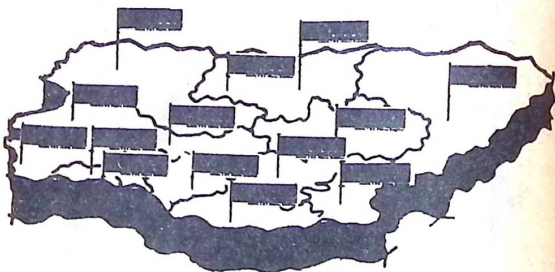
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TCHAD	Counsellor/Charge d'Affaires	His Excellency Mr. Abakar A. Abdelkerim 2 Goriola Street, Victoria Island, Lagos.
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ZAIRE	Ambassador	His Excellency Mr. T. K. Bendelemuabo 23A, Kofo Abayomi Road Victoria Island, Lagos.

VEHICLE LICENCING FEES

(i) Description of Vehicle by Weight.		(ii) Existing Rates of Fees/Charges (12 months period)			(iii) New Rates of Fees/Charges: 10% Increase (12 months Period)			(iv) Naira and Kobo Equivalent (to the nearest 10k)	
Cwt.		£	s.	d.	£	s.	d.	N.k	
MOTOR CYCLES		3	-	-	3	6	-	6.60	
PRIVATE VEHICLES NET									
-	12	6	17	6	7	11	3	15.10	
12	17	12	7	-	13	11	8	27.20	
17	22	18	18	-	20	15	10	41.60	
22	27	26	5	-	28	17	6	57.80	
27	32	34	8	-	37	16	10	75.70	
					Reclassified				
32	37	44	4	-	48	-	-	96.00	
37	42	44	4	-	60	-	-	120.00	
42	and over	44	4	-	72	-	-	144.00	
COMMERCIAL VEHICLES									
Gross									
-	30	25	-	-	27	10	-	55.00	
30	40	31	5	-	34	7	6	68.80	
40	50	37	10	-	41	5	-	82.50	
50	60	45	10	-	50	1	-	100.10	
60	70	52	-	-	57	4	-	114.40	
70	80	58	10	-	61	8	6	122.90	
80	90	70	-	-	77	-	-	154.00	
90	100	77	-	-	84	14	-	169.40	
100	120	84	-	-	92	8	-	184.80	
120	140	90	-	-	99	-	-	198.00	
140	180	96	-	-	105	12	-	211.20	
160	180	104	-	-	114	8	-	228.80	
180	200	110	10	-	121	11	-	243.10	

VEHICLE LICENCING FEES

(i) Description of Vehicle by Weight.		(ii) Existing Rates of Fees/Charges (12 months period)			(iii) New Rates of Fees/Charges: 10% Increase (12 months Period)			(iv) Naira and Kobo Equivalent (to the nearest 10k)	
Cwt.		£	s.	d.	£	s.	d.	N	k
COMMERCIAL VEHICLES									
Gross (Cont'd)									
					Reclassified				
200	240	117	-	-	130	-	-	260.00	
240	280	117	-	-	163	15	-	327.50	
280	320	117	-	-	179	15	-	359.50	
320	360	117	-	-	188	10	-	377.00	
360	400	117	-	-	200	-	-	400.00	
400	and over	117	-	-	209	-	-	418.00	
TRAILERS									
-	10	2	10	-	2	15	-	5.50	
10	20	4	7	6	4	16	3	9.60	
20	30	6	5	-	6	17	6	13.00	
30	40	9	7	6	10	6	3	20.60	
40	50	12	10	-	13	5	-	26.50	
50	60	16	15	-	18	8	6	36.90	
60	70	10	10	-	21	9	-	42.90	
70	80	22	15	-	25	-	6	59.10	
80	90	28	-	-	30	16	-	61.60	
90	100	35	-	-	38	10	-	77.00	
100	120	42	-	-	46	4	-	92.40	
120	140	45	-	-	49	10	-	99.00	
140	160	48	-	-	52	16	-	105.60	
160	180	67	10	-	74	5	-	148.50	
200	and over	76	10	-	84	5	-	168.30	

VEHICLE LICENCING FEES

(i) Description of Vehicle by Weight. Cwt.	(ii) Existing Rates of Fees/Charges (12 months period) £ s. d.	(iii) New Rates of Fees/Charges: 10% Increase (12 months Period) £ s. d.	(iv) Naira and Kobo Equivalent (to the nearest 10k) N k
Special Trade Licence	17 10 -	19 5 -	38.50
Hackney Carriages and State Coaches Licensed to carry not more than 5 persons (including the driver)	10 - -	11 - -	22.00
More than 5 persons and up to 15 (including the driver)	20 - -	22 - -	44.00
More than 15 persons (including driver and conductor)	40 - -	44 - -	88.00
Omni Buses	20 - -	22 - -	44.00

VEHICLE LICENCING FEES

(i) Description of Vehicle by Weight. Cwt.	(ii) Existing Rates of Fees/Charges (12 months period) £ s. d.	(iii) New Rates of Fees/Charges: 10% Increase (12 months Period) £ s. d.	(iv) Naira and Kobo Equivalent (to the nearest 10k) N k
Auxillary Charges	1 - -	1 2 -	2.200
(i) Registration of Vehicles	5 - -	5 10 -	11.00
(ii) Special Identification Marks	10 - -	11 - -	22.00
(iii) Transfer of Identification Marks	1 - -	1 2 -	2.20
(iv) Ascertainment and Verification of weights	- 2 6	- 2 9	30
(v) Copy of entries from Register	- 5 -	- 5 6	60
(vi) Change of Ownership	- 1 -	- 1 1	10
(viii) Replacement of Lost licence	- 10 -	- 11 -	1.10
(ix) Drivers Licence renewal and replacement.	1 - -	1 2 -	2.20
(x) Replacement of defaced photo	- 1 -	- 1 1	10
(xi) Learner's Permit	- 10 -	- 11 -	1.10
(xii) Examination of Commercial Vehicle.	1 - -	1 2 -	2.20
(xiii) Duplicate certificate of road worthiness.	- 1 -	- 1 1	10
(xiv) Hackney/Stage drivers Badge.	- 10 -	- 11 -	1.10
(xv) Conductor's Badge.	- 10 -	- 11 -	1.10

DECIMAL CURRENCY BOARD

DECIMAL CURRENCY (WHOLE KOBO)

CONVERSION CHART B (To be used to convert bank and accounting records)

		1d	2d 3d	4d	5d
	k	1k	2k	3k	4k
1/-	10k	11k	12k	13k	14k
2/-	20k	21k	22k	23k	24k
3/-	30k	31k	32k	33k	34k
4/-	40k	41k	42k	43k	44k
5/-	50k	51k	52k	53k	54k
6/-	60k	61k	62k	63k	64k
7/-	70k	71k	72k	73k	74k
8/-	80k	81k	82k	83k	84k
9/-	90k	91k	92k	93k	94k
10/-	₦1.00	₦1.01	₦1.02	₦1.03	₦1.04
11/-	₦1.10	₦1.11	₦1.12	₦1.13	₦1.14
12/-	₦1.20	₦1.21	₦1.22	₦1.23	₦1.24
13/-	₦1.30	₦1.31	₦1.32	₦1.33	₦1.34
14/-	₦1.40	₦1.41	₦1.42	₦1.43	₦1.44
15/-	₦1.50	₦1.51	₦1.52	₦1.53	₦1.54
16/-	₦1.60	₦1.61	₦1.62	₦1.63	₦1.64
17/-	₦1.70	₦1.71	₦1.72	₦1.73	₦1.74
18/-	₦1.80	₦1.81	₦1.82	₦1.83	₦1.84
19/-	₦1.90	₦1.91	₦1.92	₦1.93	₦1.94
£1	₦2.00				

DECIMAL CURRENCY BOARD

DECIMAL CURRENCY (WHOLE KOBO)

CONVERSION CHART B (To be used to convert bank and accounting records)

	6d	7d	8d	9d 10d	11d
	5k	6k	7k	8k	9k
1/-	15k	16k	17k	18k	19k
2/-	25k	26k	27k	28k	29k
3/-	35k	36k	37k	38k	39k
4/-	45k	46k	47k	48k	49k
5/-	55k	56k	57k	58k	59k
6/-	65k	66k	67k	68k	69k
7/-	75k	76k	77k	78k	79k
8/-	85k	86k	87k	88k	89k
9/-	95k	96k	97k	98k	99k
10/-	₦1.05	₦1.06	₦1.07	₦1.08	₦1.09
11/-	₦1.15	₦1.16	₦1.17	₦1.18	₦1.19
12/-	₦1.25	₦1.26	₦1.27	₦1.28	₦1.29
13/-	₦1.35	₦1.36	₦1.37	₦1.38	₦1.39
14/-	₦1.45	₦1.46	₦1.47	₦1.48	₦1.49
15/-	₦1.55	₦1.56	₦1.57	₦1.58	₦1.59
16/-	₦1.65	₦1.66	₦1.67	₦1.68	₦1.69
17/-	₦1.75	₦1.76	₦1.77	₦1.78	₦1.79
18/-	₦1.85	₦1.86	₦1.87	₦1.88	₦1.89
19/-	₦1.95	₦1.96	₦1.97	₦1.98	₦1.99

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